



**CITY OF TRINITY  
BUDGET  
2013-2014**

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**CITY OF TRINITY  
BUDGET  
2013-2014**

**PREPARATION SCHEDULE**

|  |                                |
|--|--------------------------------|
| Proposed Budget prepared<br>by the City Manager      | April 08, 2013<br>May 10, 2013 |
| Proposed Budget reviewed<br>by the Finance Committee | May 14, 2013                   |
| Proposed Budget finalized<br>by the City Manager     | May 28, 2013                   |
| Preparation of Budget<br>Documents                   | April 08, 2013<br>May 10, 2013 |
| Proposed Budget<br>submitted to City Council         | June 03, 2013                  |
| Publish Notice of Budget<br>Public Hearing           | June 07, 2013                  |
| Public Hearing on<br>Proposed Budget                 | June 18, 2013                  |
| City Council adoption of<br>Budget                   | June, 2013                     |



## **City Manager's Budget Message**

June 03, 2013

To the Honorable Mayor Carlton Boyles and members of the Trinity City Council:

In accordance with North Carolina General Statute §159 – 11, I respectfully submit for your review and consideration the proposed budget for the City of Trinity for Fiscal Year 2013 – 2014.

The budget includes revenues and expenditures for all of the City's funds:

- General
- Parks and Recreation
- City Hall Reserve
- Sewer Operation and Debt Service
- Sewer Capacity Reserve

For the fifth consecutive year, the ad valorem tax rate is proposed to remain at 10-cents per \$100 valuation. Trinity's tax rate is the lowest in Randolph County.

The proposed budget of \$4,081,886 is \$98,395 (2) % less than the total current budget. The budget is balanced with revenue from ad valorem tax, sales tax, telecommunications and local video programming receipts, state distributed Powell Bill funding which is restricted to road improvements, receipts from street assessments, receipts from the sale of recyclable materials, solid waste collection fees, development and inspection fees, lease receipts from the State Employees Credit Union for the ATM installed in the parking lot, appropriations from the General Fund's Fund Balance, and the Parks and Recreation Fund's Fund Balance received from ATM revenue generated by rental fees earned. It also includes an appropriation from the Sewer Sales Tax Fund's Retained Earnings to subsidize debt payments.

Due to the uncertainty of the final outcome of pending bills in the General Assembly in regards to revenues that may be withheld from local government municipalities, this budget does not include Natural Gas or Electricity Franchise Tax, and includes a 1% reduction in other taxes normally funded by the state in Articles 39, 40, and 42.

For the ninth consecutive year, this budget includes the dedication of seventy-five percent of the City's projected sales tax revenue to pay debt service on completed sewer projects, Trinity's share of the upgrade and expansion of Thomasville's wastewater treatment plant and additional sewer projects as may be approved by the City Council. Approximately one third (1/3) of the budget relates directly to expanding and operating Trinity's sewer system.

## **GENERAL FUND**

The proposed General Fund Budget of \$2,409,413 is an approximate 12% decrease over the current budget. This decrease is due primarily to the following factors:

1. All departments except the Governing Board and the Public Safety Budgets reflect reductions. The amounts of increase in these 2 departments totaled \$8,656 leaving total reductions in expenditures of \$ 314,441 as shown below in the following departments:

|                                |                  |
|--------------------------------|------------------|
| Governing Board                | + 7,450          |
| Administration                 | (33,956)         |
| Finance                        | (1,313)          |
| Planning/Zoning                | (2,254)          |
| Public Buildings               | (2,200)          |
| Powell Bill                    | (70,094)         |
| Public Safety (Animal Control) | + 1,206          |
| Public Works/Streets           | (3,000)          |
| Public Works/Sanitation        | (12,500)         |
| Public Works/Stormwater        | (9,424)          |
| Economic Development           | (10,500)         |
| Special Appropriations         | (8,150)          |
| Contingency                    | (25,243)         |
| General fund Transfers         | (144,463)        |
| <b>Total Reductions</b>        | <b>(314,441)</b> |

## **REVENUES**

### **TAXES and FEES**

Revenue projections are based on historical data and financial forecasts provided by City staff, Randolph County Tax Department, Staff, and the North Carolina League of Municipalities. It also takes into consideration proposed changes that may be made at the state level that may have a negative impact on municipal budgets.

### **Ad Valorem Taxes**

The property tax rate for fiscal year 2013-2014 is proposed to remain at the current \$.10 per one hundred dollars (\$100) of property value. The budgeted ad valorem revenue, \$519,313, represents a \$23,213 increase over current year budgeted tax receipts and is based on the total valuation of property for the purposes of taxation, a collection rate of ninety-six percent (96%), the deduction of tax discounts, and the general economic environment.



### **Other taxes and fees**

Sales tax revenue is budgeted five percent (5%) less than the current budget. As shown by the North Carolina League of Municipalities, statewide sales tax distributions to local governments for the first six months of FY 12-13 (October-March distributions) were 1.5 percent above the comparable period in FY 11-12. The City based collections for the current year budget with a 2% increase. While we expect to meet the projected revenues in the 12-13 Budget, pending legislation proposing a decrease of 1% collection in this category as well as the uncertainty of how sales tax will be handled through tax reform bills, this budget was prepared using the projected collection of revenues in 2012-2013 less the possible deductions proposed by pending legislative tax reform bills.

Utility Franchise taxes for gas and electricity are not a part of this budget.

***Should the state change the distribution method in a manner that does not impact this budget negatively, the addition will be reflected in total revenues collected and Budget Amendments for these revenues will be made and approved by Council to reflect their collection.***

**Update provided by the League of Municipalities has been added to this budget message originally created on June 03, 2013.**

As of June 07, 2013, the new version of HB 998 includes different provisions for how cities and towns would be reimbursed for the loss of revenue due to the elimination of the electricity and natural gas franchise taxes. The previous version of HB 998 provided that each city and town would receive distributions each year in the future equal to the amount it received in electricity and natural gas franchise tax distributions for FY 13-14. The new version of the bill will continue to keep city electricity and natural gas revenue at the FY 13-14 level or higher, but only if sales of gas and electricity do not decline below the FY 13-14 level. While such a decline in electricity sales is unlikely, the sensitivity of natural gas sales to winter temperatures makes a decline in these sales more possible. Even with the changes, HB 998 remains the tax reform bill that appears most likely to preserve municipal revenues. Utilities franchise taxes are budgeted at the same amount as last year. Even though there has been an increase in electric costs, the costs for natural gas have decreased. This should result in a 0 net amount for increase.

**\*\*Note: The Council has taken action to stop accepting petitions for the addition of any new streetlights. Petitions already filed have been placed on hold. \*\***

### **Miscellaneous Fees and Assessments**

Solid Waste Collection Fees are budgeted at \$3,500 in this proposed budget.

The State levies a \$2 per-ton "tipping tax" on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state or transferred at a transfer station for disposal outside the state. Proceeds to cities are distributed at 18.75 percent on a per capita basis for solid waste management programs and services. This increase is based on an average of actual revenues received in prior years.

This will be the third complete year of collection for this revenue provided by the state.

### **Powell Bill**

These state distributed monies are restricted to road work, sidewalks, and related items that meet the Powell Bill eligibility requirements for work completed on city maintained streets located within the City Limits.

As with other revenues, a possible change on the distribution of Powell Bill funds and how they may be used is being proposed by the State. This fund shows a decrease in expenditures at this time with an appropriation from the Powell Bill Fund Balance in the amount of \$60,100.00. As the state moves forward this amount is also subject to change. Should changes be needed in this department they will be presented to the City Council for approval and changes reflected through Budget Amendments. All funding in this department is made by Powell Bill funds received by the state in the current year budget and from the balance of funds in the Powell Bill Fund Balance. No dollars are expended from any other revenue category in the General Fund.

The decrease in street assessment receipts reflects the payments of assessment charges. Collections are ongoing for assessments associated with the Carriage House Circle, Cold Brook Ct., and Turnpike Industrial Park road improvement projects.

### **Fund Balance Appropriated**

An appropriation from the General Fund's Fund Balance in the amount of \$56,555 has been proposed in this fiscal year budget for annual operations of the sewer fund. This appropriation will be made to the sewer fund if needed.

New legislation is proposed that will eliminate these transfers to the sewer fund for operational needs. Management, Council, and staff will follow these changes closely and will take corrective action as needed.

### **Investment Interest**

There is **no change** in the projected investment interest for the proposed 2013-2014 budget over the current year collection projections. The budgeted amount will remain \$14,000 and reflects the current financial environment, percentages available for government investment, and projected actual collection in the current budget year.

## EXPENDITURES

### SERVICES and PROGRAMS

Services and programs currently budgeted have been maintained. No new programs or services have been budgeted.

Based on the uncertainty of the impact from proposed legislative changes in the distribution of franchise tax, the City Council has suspended any further consideration of extension of the current Street Light Policy. The City will maintain the current level of service for street lights as long as it is feasible. The Council may revisit this option at a later date if funding is restored to the City.

### Public Safety

The City's contract with the Randolph County Sheriff's Department for law enforcement is proposed to continue at a cost of \$50,500. Animal control services provided by Randolph County are budgeted slightly higher than the current contract price, based on information from Health Director MiMi Cooper. The contract cost of fire inspection services provided by Guil-Rand Fire Department has not changed. Overall, the proposed department budget is \$76,361 which **reflects a \$1,206 dollar increase.**

### Public Works/Streets

This department consists of Streets and Street lighting and reflects a **decrease of 3 percent (3%)** in comparison to the current year budget. Streetlights are currently budgeted at \$79,500 and reflect charges for all street light projects that are completed including the Meadowbrook project.

### Public Works/Sanitation

Expected expenditures for these programs include contract services provided by Handy's Garbage Service, billing fees for garbage and recycling paid to Davidson Water, landfill tipping fees, as well as smaller amounts for materials disposal and contract and temporary workers for **CITY HAUL**. This department reflects a **3 percent (3%) decrease** in comparison to the current year budget due to reduction in expenditure line items within the department.

### Public Works/Stormwater

The proposed budget for this department is \$85,430 and represents a **ten percent (10%) decrease** in comparison to the current year budget. The salary and benefits in this department include 2 positions and are proposed to be divided among 3 departments. Rental Equipment and Capital Outlay represents the largest decreases in this department.

Many municipalities levy a stormwater fee to pay for clean water programs. As revenues from the state become threatened, the Council may wish to pursue this potential revenue source in the future.

### **Powell Bill**

In 2012, the City's road improvement schedule was revised in accordance with the original report adopted in 2007 and revised in 2010. The schedule calls for major road improvement and street paving projects to be undertaken approximately every two years. Repairs from that schedule were made in the current year budget with the exception of a few ditch repairs that will need to be made in the new fiscal year.

As with other revenues there are proposed changes by the state to this program. Consideration of the new guidelines set by the state concerning distributions and amounts that may be held in reserves were estimated in this proposed budget. Adjustments may be needed to this department pending proposed legislation. Any necessary changes that may result from proposed legislation that would require such a change will be presented to Council along with documentation of proposed changes for their consideration and approval. Should additional changes be needed that require additional funding, such funding will be taken from Powell Bill Fund Balance. No other funding sources would be used as this fund is restricted and separate from other revenues received and accounted for in the General Fund.

Current year expenditures include salary and benefits equivalent to four (4%) of the overall budget prorated for a portion of 2 employees with the remaining ninety six percent (96%) budgeted for professional services, possible snow removal and general roadway maintenance.

The balance of any unused funds budgeted will revert to the Powell Bill fund balance.

### **Planning & Zoning**

Only 1 position is budgeted in this department. The employee in this department will also serve as the Code Enforcement Officer and will be assisted by the Stormwater Administrator/Public Works Director and Public Works Technician as needed.

Overall the proposed budget for this department represents a **two percent (2%) decrease** in comparison to the current year budget.

## **DEPARTMENTS**

### **Governing Board**

This department budget represents a **twelve percent (12%) increase** over the current year budget. This increase is attributable to the additional expense budgeted for the Randolph County Elections Board and salaries and benefits in this department.

### **Administration**

This department is budgeted **ten percent (10%) less** than the current budget. It includes the salaries and benefits for the manager and 3 full time employees.

All line items in this department show a decrease or no change in comparison to the current year budget except Group Insurance which does include an increase over the current year budget.

## **Finance**

This department is budgeted at \$31,715 which is **four percent (4%) less** than the current budget. The line items reflect an increase in Professional Services, offset by a decrease in collection fees, resulting in the decrease in the proposed budget.

## **Public Buildings**

This department is budgeted **five (5%) less** than the current budget, primarily due to a decrease in Supplies and Capital Outlay.

## **PERSONNEL & BENEFITS**

The City has been advised that the employer's contribution to the North Carolina Local Government Employees Retirement System for fiscal year 2013-2014 is 7.07%. Employees will continue to contribute 6% of their salaries to the retirement system.

The City provides health, dental, and life insurance for employees through an insurance pool administered by the North Carolina League of Municipalities. The City only pays the employee's portion of these benefits. Any dependent coverage or additional insurance coverage requested by the employee is totally at the cost of the employee.

The City experienced a rate increase on the health portion only. This increase was incurred as a result of the changes in the health care reform. Every two (2) years, the City requests quotes for all insurance services provided. This year only two (2) vendors responded to our request. Vendors who wished to quote per our request were provided with our current policy information for all insurance coverage to allow them to make a fair comparison and feasible quote. Upon receiving the information, one of the vendors removed their name from the list because they were not able to compete with our current proposal from the League of Municipalities. The other vendor exceeded the charges proposed by the League for the same coverage including the increased health insurance premium.

## **SPECIAL APPROPRIATIONS**

### **Economic Development**

Five Thousand (\$5,000) dollars is proposed to be set aside to allow the City to invest in activities that enhance the economic base of our community. The Randolph County Economic Development Corporation has requested five thousand ( \$5,000) dollars which is also included in the budget making total expenditures for this department ten thousand (\$10,000) dollars and represents a **\$10,500 decrease or fifty one percent (51%)**.

### **Agencies**

Funding is proposed to be continued for the Archdale Library (\$5,000), Archdale-Trinity Chamber of Commerce (\$5,000), Randolph County Seniors (\$ 17,832) and the seventh of ten \$20,000 payments to the Archdale-Trinity YMCA. In addition, funding is available in the Governing Board Department and the Parks and Recreation Fund for allocation to other service providers on a case by case basis.

This department reflects an overall **decrease of thirty one percent (31%)**. This decrease is due to the adjusted amount awarded to the Randolph County Seniors due to a decrease in the number of residents that are currently being served by this organization. The City allocated funds for this organization based on the number of residents located within our corporate limits that are currently being served as well as residents currently on the waiting list based on the formula provided by the Randolph County Seniors Organization.

Contingency is budgeted at approximately 1.5 % of the total General Fund Budget excluding any transfers and capital outlay in this fund. These funds are budgeted in case of an emergency or some unexpected expense that may occur that is not budgeted. Monies expended from this line item must be approved by Council.

## **TRANSFER**

The following transfers from the General Fund are proposed:

### **Sewer Debt Service Fund**

For the ninth consecutive year, seventy-five percent (75%) of sales tax revenue is proposed for transfer to the Sewer Debt Service Fund. That transfer amount from the General Fund is projected to be \$765,503, plus \$299,081 appropriation from Sewer Sales Tax Reserves which total \$1,064,564.

### **Parks and Recreation Fund**

Revenues in this fund include open space fees paid by developers which are restricted for future parkland development and lease receipts from the State Employees Credit Union for the ATM in the parking lot.

Funding is proposed for this year's donations in the amount of \$1,500 payable on a receipt-reimbursement basis to offset expenses incurred in providing community events. There is also \$2,000 included in this budget for Recreation Programs that the City may wish to participate or partner in. Ongoing expenditures include utility costs for Trinity Community Park (\$1,000) and maintenance of the Civil War Trails marker (\$200).

### **City Hall Reserve Fund**

This budget proposes that \$25,000 be transferred to the City Hall Reserve fund for building a future city hall. With this transfer, the unexpended balance in this fund at the end of Fiscal Year 13-14 is expected to be \$110,900.

### **General Fund Fund Balance**

It is projected that at the end of FY 13-14 the City will have an unrestricted fund balance of \$5,500,000.

### **Powell Bill Fund Balance (restricted use for road maintenance and improvements)**

It is projected that at the end of FY 13-14 the City will have an unexpended balance in this account of \$1,375,000.



## SEWER FUND

### Annual Operations

Trinity's sewer system consists of 30 plus miles of underground sewer pipe and nine pump stations. The system serves residential customers, a few commercial customers, Wheatmore High School, Trinity High, Braxton Craven and Trinity Elementary school, and some new residential users due to the completion of Phase 4, are projected in the proposed budget.

The proposed budget for this fund reflects a 10% rate increase in sewer treatment charges and will increase the current rate from \$8.67 per one thousand gallons or a minimum bill of \$17.34, to \$9.54 per one thousand gallons or a minimum bill of \$19.08 for 0 to 2,000 gallons for residents inside the city limits whose sewer charges are based on water usage. This is an increase of \$.87 per one thousand gallons or \$1.74 for sewer charges for usage of 0 to 2000 gallons.

This increase is proposed due to the continued increases in the costs charged for sewer treatment and the need to make our sewer operations become self-funded (no transfers from other funds.) A new bill, SB 207 Maintaining Water & Sewer Fiscal Health to Authorize LGC Control of Utilities in Certain Circumstances will likely be passed in this session. The bill would authorize the Local Government Commission (LGC) to take full control of a water or sewer enterprise system if a town or city's financial viability is threatened and certain conditions are met for three consecutive years, based on the unit's audited financial statements.

SB 207 Maintaining Water & Sewer Fiscal Health to Authorize LGC Control of Utilities in Certain Circumstances Advances received a favorable report on Thursday in the House Government Committee. The bill would authorize the Local Government Commission (LGC) to take full control of a water or sewer enterprise system if a town or city's financial viability is threatened and certain conditions are met for three consecutive years, based on the unit's audited financial statements. Previously, the LGC could intervene only if the water or sewer entity had defaulted or will default on its own debt. The League supports the bill and believes that the standards for LGC takeover are sufficiently stringent so as not to present an issue for the multitude of well-managed utility systems in the state.

One of the requirements of this new bill is that a municipality or authority must generate sufficient water and / or sewer revenues to fund operational costs of that fund. Debt Service payments are not considered operational costs and are addressed separately.

Expenditures in this proposed Sewer Fund Budget represents a three (3%) increase in operational costs only and a twenty seven (27%) increase in debt payments.

Revenues in the Sewer Fund show a total decrease of seven (7%) over last year and are a result of the increased payment on our sewer debt and a decrease in the amount of the 75% sales tax transfer due to the decrease in state generated revenues that directly impact this fund.

Projected Sewer Tap Fee revenues in the amount of sixty five thousand (\$65,000) reflect a **thirteen (13%) increase over the current year budget**. This increase is projected due to the additional sewer customers that will be hooking on to the system with the completion of Phase 4.

A one-time transfer from the General Fund representing the 75% sales tax transfer and a one-time appropriation from Sewer Sales Tax Reserves are necessary to balance the budget for debt payments. The \$56,555 proposed transfer from the General Fund to the Sewer Fund for operating expenses will be made only if needed. Due to the uncertainty of additional revenue that may be generated when the remainder of the Phase 4 project comes on line as well as the revenue that may be generated from infill growth this appropriation was made to balance the budget.

Sales Tax Revenues could exceed the budgeted amount, growth could occur creating additional sewer revenues, capacity fees, or tap fee revenues, and eliminate some or all of these transfers. Because of these unknown reasons, only the amount needed will be transferred at year end.

Salaries and benefits included in department expenditures (\$67,630 compared to \$67,006 in the current budget) reflects an increase of \$624 annually. This is due to the increased costs for health insurance and is divided among 2 employees.

#### **Sewer Debt Service Fund**

Monies in this fund are restricted for sewer system expansion and debt payment. Expenditures from this fund include Trinity's share of the upgrade and expansion of Thomasville's wastewater treatment plant (payment 6 of 20) and debt payments for Phase 2, 3 and 4, and the Stimulus project.

#### **Sewer Capacity Reserve Fund**

Monies in this fund consist of capacity fees paid in conjunction with new development. Use of these funds are restricted by City Ordinance §50.067 for construction of sewer system expansions, repairs, or renovations as deemed necessary to improve or expand the sewer system.



### CONCLUSION

This budget has been prepared in accordance with the provisions of N.C.G.S. §159-3, the Local Government Budget and Fiscal Control Act. It includes details and explanations of proposed budget items as well as a line by line comparison of the proposed budget and current budget.

A public hearing is scheduled for Tuesday June 18, 2013. The budget may be adopted immediately following the public hearing or any time prior to July 1, 2013.

A copy of this budget has been filed with the City Clerk and has been available for inspection at City Hall. Notice of submission of this budget and the public hearing was provided to the media as required by law. A copy of this budget was available on the City's web site and at the Archdale Public Library to facilitate its examination by our citizens.

In closing, I would like to express my sincere thanks and appreciation to the City Council, and Finance Committee. I also appreciate the assistance of Lisa Beam, Annette deRuyder, Rich Baker, Julie Maybee, and Rusty Saxon for their help and input in preparing this budget. City staff members and I are available to provide additional information or documentation.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Debbie Hinson".

Debbie Hinson

City Manager /Finance Director

**City of Trinity**  
**2013 - 2014 Budget**  
**REVENUE SUMMARY**

**GENERAL FUND**

**POWELL BILL (restricted for streets/sidewalks)**

|                                |                   |
|--------------------------------|-------------------|
| Powell Bill                    | 150,000           |
| Int. on Investments            | 5,000             |
| Assessment Receipts            | 20,000            |
| App. From Powell Bill Fund Bal | 60,160            |
| <b>*TOTAL</b>                  | <b>\$ 235,160</b> |

**AD VALOREM TAXES**

|                  |                   |
|------------------|-------------------|
| Ad Valorem Taxes | 518,013           |
| Int. on Taxes    | 1,300             |
| <b>TOTAL</b>     | <b>\$ 519,313</b> |

**SALES TAXES (75% restricted for sewer projects)**

|  |                     |
|--|---------------------|
| Sales Tax (Art 39)                       | 332,750             |
| 1/2 Sale Tax (Art 40)                    | 246,900             |
| 1/2 Sales Tax (Art 42)                   | 158,020             |
| Article 44/Medicaid Swap - Hold Harmless | 283,000             |
| <b>**TOTAL</b>                           | <b>\$ 1,020,670</b> |

**OTHER TAXES**

|                         |                  |
|-------------------------|------------------|
| Solid Waste Disposal    | 3,500            |
| Natural Gas Excise      | 0                |
| Electricity Franchise   | 0                |
| Telecommunications      | 34,000           |
| Local Video Programming | 53,000           |
| <b>TOTAL</b>            | <b>\$ 90,500</b> |

**FEES and ASSESSMENTS**

|                                       |                   |
|---------------------------------------|-------------------|
| Fees/Permits                          | 7,000             |
| Inspection Fees                       | 500               |
| Solid Waste Collection Fees           | 438,000           |
| Assessments & Liens (non-PB eligible) | 200               |
| <b>TOTAL</b>                          | <b>\$ 445,700</b> |

**MISCELLANEOUS**

|                                 |                     |
|---------------------------------|---------------------|
| Investment Interest             | 14,000              |
| Recyclable Materials Sales      | 1,500               |
| Misc Rev                        | 1,000               |
| Appropriation from Fund Balance | 56,555              |
| <b>TOTAL</b>                    | <b>\$ 73,055.00</b> |

|                                   |                     |
|-----------------------------------|---------------------|
| <b>TOTAL UNRESTRICTED REVENUE</b> | <b>\$ 1,383,735</b> |
| <b>TOTAL RESTRICTED REVENUE</b>   | <b>\$ 1,000,663</b> |
| <b>TOTAL GENERAL FUND</b>         | <b>\$ 2,384,398</b> |

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**Parks and Recreation Fund**

|  |                 |
|--|-----------------|
| *Open Space Fees (Restricted for Parks)  | 1,000           |
| ATM Lease                                | 3,600           |
| Interest on Investments                  | 15              |
| ***Transfer from General Fund            | 0               |
| Appropriation from P & R Fund Balance    | 885             |
| <b>TOTAL PARKS &amp; RECREATION FUND</b> | <b>\$ 5,500</b> |

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**City Hall Reserve Fund**

|                                     |                  |
|-------------------------------------|------------------|
| ***Transfer from General Fund       | 25,000           |
| Interest on Investments             | 15               |
| <b>TOTAL CITY HALL RESERVE FUND</b> | <b>\$ 25,015</b> |

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**WATER/SEWER FUND**

|  |                     |
|--|---------------------|
| Sewer billing                          | 450,000             |
| Inspection Fees                        | 200                 |
| Sewer Tap Fees                         | 65,000              |
| Interest on Investments                | 550                 |
| Liens & Assessments - sewer taps       | 250                 |
| ***Transfer from Capacity Reserve Fund | 0                   |
| Reimbursements                         | 0                   |
| ***Sales Tax (transfer from Gen. Fund) | 765,503             |
| ***Transfer from General Fund          | 56,555              |
| Approp. From Retained Earnings         | 299,081             |
| Future Asset Reserves                  | 17,334              |
| <b>TOTAL</b>                           | <b>\$ 1,654,473</b> |

**Sewer Capacity Reserve Fund**

|                        |                  |
|------------------------|------------------|
| Capacity Fees          | 12,000           |
| Interest on Investment | 500              |
| <b>TOTAL</b>           | <b>\$ 12,500</b> |

**Water/Sewer Debt Service**

|  |             |
|--|-------------|
| ***Sales Tax (transfer from Gen. Fund) | 0           |
| Interest on Investment                 | 0           |
| <b>TOTAL</b>                           | <b>\$ 0</b> |

|                                   |                     |
|-----------------------------------|---------------------|
| <b>WATER/SEWER FUND REVENUE</b>   | <b>\$ 528,500</b>   |
| <b>***OTHER FINANCING SOURCES</b> | <b>\$ 1,138,473</b> |
| <b>TOTAL WATER/SEWER FUND</b>     | <b>\$ 1,666,973</b> |

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|   |                     |
|---|---------------------|
| <b>TOTAL ALL REVENUES/ALL FUNDS</b>     | <b>\$ 2,943,413</b> |
| <b>***TOTAL OTHER FINANCING SOURCES</b> | <b>\$ 1,138,473</b> |
| <b>TOTAL ALL FINANCING SOURCES</b>      | <b>\$ 4,081,886</b> |

\* Restricted Funds

\*\* 75% restricted

\*\*\*Transfers from other funds are considered other financing sources

**City of Trinity**  
**2013 - 2014 Budget**  
**EXPENDITURE SUMMARY**

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| <u><b>GENERAL FUND</b></u>            |                  |
|---------------------------------------|------------------|
| Governing Board                       | 70,350           |
| Administration                        | 319,500          |
| Finance                               | 31,715           |
| Planning/Zoning/Code Enforcement      | 94,200           |
| Public Buildings                      | 42,050           |
| Public Safety                         | 76,361           |
| Public Works/Streets & Streetlighting | 95,000           |
| Public Works/Stormwater               | 85,430           |
| Public Works/Sanitation               | 429,000          |
| Economic Development                  | 10,000           |
| Special Appropriations                | 73,589           |
| <b>TOTAL GENERAL OPERATIONS</b>       | <b>1,327,195</b> |

| <b>Powell Bill</b>                      |                |
|---|----------------|
| Annual/Future Expenditures (RESTRICTED) | 235,160        |
| <b>TOTAL Powell Bill</b>                | <b>235,160</b> |

| <b>Transfers to Other Funds</b>       |                |
|---------------------------------------|----------------|
| Transfers to Other Funds              | 847,058        |
| <b>TOTAL Transfers to Other Funds</b> | <b>847,058</b> |

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|   |                     |
|---|---------------------|
| <b>TOTAL GENERAL FUND (excluding transfers)</b> | <b>\$ 1,562,355</b> |
|---|---------------------|

|   |                     |
|---|---------------------|
| <b>TOTAL GENERAL FUND (including transfers)</b> | <b>\$ 2,409,413</b> |
|---|---------------------|

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| <u><b>Parks &amp; Recreation Fund</b></u> |                 |
|---|-----------------|
| Park Land (RESTRICTED)                    | 0               |
| Materials and Supplies                    | 750             |
| Utilities                                 | 1,000           |
| Contracted Services                       | 250             |
| Donations                                 | 1,500           |
| Recreation                                | 2,000           |
| Park Project - Local Match for Grant      | 0               |
| <b>TOTAL P&amp;R RESERVE FUND</b>         | <b>\$ 5,500</b> |

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| <u><b>City Hall Reserve Fund</b></u> |                  |
|--------------------------------------|------------------|
| Annual/Future Expenditures           | 25,015           |
| <b>TOTAL CITY HALL RESERVE FUND</b>  | <b>\$ 25,015</b> |

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**WATER/SEWER FUND**

|  |                   |
|--|-------------------|
| Salaries & Benefits                    | 67,630            |
| Technical, Contract and Legal Services | 10,000            |
| Billing and Treatment Charges          | 341,600           |
| Utilities                              | 46,000            |
| Operations and Maintenance             | 69,000            |
| Construction                           | 11,050            |
| Contingency                            | 27,275            |
| <b>TOTAL SEWER OPERATIONS</b>          | <b>\$ 572,555</b> |

**Sewer Capacity Reserve Fund**

|  |                  |
|--|------------------|
| Transfer to W/S Fund                     | 0                |
| Annual/Future Expenditures               | 12,500           |
| <b>TOTAL SEWER CAPACITY RESERVE FUND</b> | <b>\$ 12,500</b> |

**Water/Sewer Debt Service**

|                                       |                     |
|---------------------------------------|---------------------|
| Sewer Dept Payment                    | 1,081,918           |
| <b>TOTAL WATER/SEWER DEBT SERVICE</b> | <b>\$ 1,081,918</b> |

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|                               |                     |
|-------------------------------|---------------------|
| <b>TOTAL WATER/SEWER FUND</b> | <b>\$ 1,666,973</b> |
|-------------------------------|---------------------|

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|                               |                     |
|-------------------------------|---------------------|
| <b>TOTAL ALL EXPENDITURES</b> | <b>\$ 4,081,886</b> |
|-------------------------------|---------------------|

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**City of Trinity  
2013 - 2014 Budget**

**REVENUE DETAIL**

**GENERAL FUND**

| Account Number  | Description                           | Budget              |
|---|---------------------------------------|---------------------|
| <b>POWELL BILL (restricted for streets and sidewalks)</b> |                                       |                     |
| 10-00-3000-300  | Powell Bill                           | 150,000             |
| 10-00-3000-380  | Int. on Inv.Powell Bill               | 5,000               |
| 10-00-3000-610  | Assessment Receipts                   | 20,000              |
|   | Apprp From PB Fund Bal                | 60,160              |
|   | <b>TOTAL RESTRICTED</b>               | <b>\$ 235,160</b>   |
| <b>AD VALOREM TAXES</b>                                   |                                       |                     |
| 10-00-3100-003  | Ad Valorem Taxes (current year)       | 470,000             |
| 10-00-3100-100  | Ad Valorem Taxes (prior years)        | 4,000               |
| 10-00-3110-003  | RC Vehicle Tax (current year)         | 43,213              |
| 10-00-3110-100  | RC Vehicle Tax (prior years)          | 6,100               |
| 10-00-3120-100  | Discount on Taxes                     | (5,300)             |
| 10-00-3130-100  | Int. on Taxes                         | 1,300               |
|   | <b>TOTAL</b>                          | <b>\$ 519,313</b>   |
| <b>SALES TAXES (75% restricted for sewer projects)</b>    |                                       |                     |
| 10-00-3231-100  | Sales Tax (Art 39)                    | 332,750             |
| 10-00-3232-100  | 1/2 Sale Tax (Art 40)                 | 246,900             |
| 10-00-3233-100  | 1/2 Sales Tax (Art 42)                | 158,020             |
| 10-00-3235-100  | Article 44 Hold Harmless              | 283,000             |
|   | <b>RESTRICTED</b>                     | <b>765,503</b>      |
|   | <b>UNRESTRICTED</b>                   | <b>255,168</b>      |
|   | <b>TOTAL</b>                          | <b>1,020,670</b>    |
| <b>OTHER TAXES</b>  |                                       |                     |
| 10-00-3236-100  | Solid Waste Disposal                  | 3,500               |
| 10-00-3324-200  | Natural Gas Excise                    | 0                   |
| 10-00-3324-200  | Electricity Franchise                 | 0                   |
| 10-00-3281-100  | Telecommunications                    | 34,000              |
| 10-00-3281-100  | Local Video Programming               | 53,000              |
|   | <b>TOTAL</b>                          | <b>\$ 90,500</b>    |
| <b>FEES and ASSESSMENTS</b>                               |                                       |                     |
| 10-00-3345-400  | Fees/Permits                          | 7,000               |
| 10-00-3450-401  | Inspection Fees                       | 500                 |
| 10-00-3832-500  | Solid Waste Collection Fees           | 438,000             |
| 10-00-3832-600  | Assessments & Liens (non-PB eligible) | 200                 |
|   | <b>TOTAL</b>                          | <b>\$ 445,700</b>   |
| <b>MISCELLANEOUS</b>                                      |                                       |                     |
| 10-00-3831-800  | Investment Interest                   | 14,000              |
| 10-00-3832-501  | Recyclable Materials Sales            | 1,500               |
| 10-00-3840-000  | Misc Rev                              | 1,000               |
| 10-00-3990-900  | Fund Balance Appropriation            | 56,555              |
|   | <b>TOTAL</b>                          | <b>\$ 73,055</b>    |
| <b>TOTAL UNRESTRICTED REVENUES</b>                        |                                       | <b>\$ 1,383,736</b> |
| <b>TOTAL RESTRICTED REVENUES</b>                          |                                       | <b>\$ 1,000,663</b> |
| <b>TOTAL GENERAL FUND REVENUES</b>                        |                                       | <b>\$ 2,384,398</b> |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**Governing Board**

| Account Number | Description               | Budget           |
|----------------|---------------------------|------------------|
| 10-00-4110-121 | Salaries                  | 17,850           |
| 10-00-4110-181 | FICA                      | 1,375            |
| 10-00-4110-192 | Professional Services     | 24,500           |
| 10-00-4110-260 | Materials & Supplies      | 1,500            |
| 10-00-4110-290 | Special Events            | 1,500            |
| 10-00-4110-310 | Travel/Training           | 2,500            |
| 10-00-4110-450 | Ins. General Liability    | 7,000            |
| 10-00-4110-491 | Dues & Subscriptions      | 8,625            |
| 10-00-4110-499 | Contributions             | 1,000            |
| 10-00-4110-693 | Randolph County Elections | 4,500            |
|                | <b>TOTAL</b>              | <b>\$ 70,350</b> |

**Explanation of Expenditures**

|                           |   |
|---------------------------|---|
| Salaries                  | Mayor and Council Members.  |
| FICA                      | Payroll withholding (employer's portion: 7.65%).  |
| Professional Services     | Retainer for City Attorney; additional legal fees.  |
| Materials & Supplies      | Office Supplies.  |
| Special Events            | City sponsored public events.   |
| Travel/Training           | Educational opportunities for Mayor and Council members.  |
| Ins. General Liability    | Public officials liability insurance with NCLM.   |
| Dues & Subscriptions      | Dues for NC League of Municipalities, UNC School of Government, Piedmont Triad Council of Governments |
| Contributions             | Volunteer appreciation events; grants decided on per-request basis.                                   |
| Randolph County Elections | Cost to hold elections.   |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**ADMINISTRATION**

| Account Number | Description                  | Budget  |
|----------------|------------------------------|---------|
| 10-00-4120-121 | Salaries Full-time           | 146,400 |
| 10-00-4120-127 | Salaries Intern/Temporary    | 0       |
| 10-00-4120-181 | FICA                         | 11,200  |
| 10-00-4120-182 | Retirement                   | 10,500  |
| 10-00-4120-183 | Group Insurance              | 42,600  |
| 10-00-4120-189 | Unemployment                 | 3,000   |
| 10-00-4120-186 | Workman Compensation         | 6,500   |
| 10-00-4120-191 | Professional Services        | 4,000   |
| 10-00-4120-251 | Vehicles/Fuel                | 6,000   |
| 10-00-4120-253 | Vehicles/Parts               | 2,000   |
| 10-00-4120-254 | Vehicles/Maintenance         | 2,000   |
| 10-00-4120-260 | Materials & Supplies         | 7,000   |
| 10-00-4120-290 | Furniture                    | 1,500   |
| 10-00-4120-310 | Travel/Training              | 2,000   |
| 10-00-4120-321 | Telephone                    | 8,100   |
| 10-00-4120-322 | Internet/Road Runner         | 1,300   |
| 10-00-4120-325 | Postage                      | 3,700   |
| 10-00-4120-329 | Information Technology       | 10,000  |
| 10-00-4120-331 | Utilities                    | 15,000  |
| 10-00-4120-352 | Equip. Repair & Maint.       | 1,000   |
| 10-00-4120-391 | Advertising - Legal          | 1,000   |
| 10-00-4120-392 | Newsletter                   | 5,000   |
| 10-00-4120-430 | Leases                       | 8,000   |
| 10-00-4120-450 | Insurance/ General Liability | 2,000   |
| 10-00-4120-451 | Insurance/Property           | 7,500   |
| 10-00-4120-452 | Insurance/Vehicle            | 1,500   |
| 10-00-4120-454 | Insurance/Bond               | 1,700   |
| 10-00-4120-455 | Blanket Bond                 | 500     |
| 10-00-4120-491 | Dues & Subscriptions         | 1,500   |
| 10-00-4120-500 | Equipment                    | 5,000   |
| 10-00-4120-510 | Capital Outlay               | 2,000   |

|              |           |                |
|--------------|-----------|----------------|
| <b>TOTAL</b> | <b>\$</b> | <b>319,500</b> |
|--------------|-----------|----------------|



**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

| <b>Explanation of Expenditures</b> |  |
|------------------------------------|--|
| Salaries Full-time                 | Administrative staff (four full-time employees).   |
| Salaries Intern/Temporary          | Temporary employee or intern.  |
| FICA                               | Payroll withholding (employer's portion: 7.65%).   |
| Retirement                         | Match for employee retirement payments (7.07%).  |
| Group Insurance                    | Health, dental, life, short-term disability insurance for City employees.  |
| Unemployment                       | Unemployment Compensation  |
| Workman Compensation               | Coverage for City employees.   |
| Professional Services              | Contract services, computer services, administrative consultants, inhouse training.  |
| Vehicles/Fuel                      | Fuel costs for City owned vehicles.  |
| Vehicles/Parts                     | Cost of parts for repair of City owned vehicles.   |
| Vehicle/Maintenance                | Maintenance of City owned vehicles.  |
| Materials & Supplies               | Office supplies (disposable).  |
| Furniture                          | Desks, chairs, tables, book cases, file cabinets, lamps.   |
| Travel/Training                    | Education and training for employees; professional seminars, conferences.  |
| Telephone                          | Phones (land line and mobile) and fax.   |
| Internet/Road Runner               | Cable Internet services.   |
| Postage                            | Correspondence, minutes and agenda packets, rezoning notifications.  |
| Information Technology             | Web hosting; domain name registration; custom site design; software licenses and subscriptions; custom software programming. |
| Utilities                          | Electricity, heating oil, natural gas, water service for City buildings.   |
| Equipment Repair & Maint.          | Office equipment repair & maintenance agreements.  |
| Advertising                        | Legal and administrative; non-zoning public hearings   |
| Newsletter                         | Production costs (two issues/year) including postage.  |
| Leases                             | Copier, postage machine.   |
| Insurance/General Liability        | Coverage for City as entity and employees.   |
| Insurance/Property                 | Building and contents coverage (City property); pump stations.   |
| Insurance/Vehicle                  | Insurance premiums for City vehicles.  |
| Insurance/Bond                     | For Mayor, Council members and staff.  |
| Blanket Bond                       | For City officials and employees.  |
| Dues & Subscriptions               | Professional organizations and periodicals.  |
| Equipment                          | Electronic equipment.  |
| Capital Outlay                     | Capital equipment purchases.   |

City of Trinity  
2013 - 2014 Budget

**EXPENDITURE DETAIL**

**GENERAL FUND**

**FINANCE**

| Account Number | Description           | Budget           |
|----------------|-----------------------|------------------|
| 10-00-4130-191 | Professional Services | 23,615           |
| 10-00-4130-260 | Office Supplies       | 100              |
| 10-00-4130-630 | Tax collection Fees   | 8,000            |
|                | <b>TOTAL</b>          | <b>\$ 31,715</b> |

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**Explanation of Expenditures**

|                       |  |
|-----------------------|--|
| Professional Services | Annual audit, miscellaneous bookkeeping.   |
| Office Supplies       | Office Supplies.   |
| Collection Fees       | 1.5% fee charged by Randolph County for collection of taxes. Fees for credit/debit payments. |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**PLANNING and ZONING**

| Account Number | Description           | Budget           |
|----------------|-----------------------|------------------|
| 10-00-4191-121 | Salaries              | 51,500           |
| 10-00-4191-181 | FICA                  | 4,000            |
| 10-00-4191-182 | Retirement            | 3,700            |
| 10-00-4191-183 | Group Insurance       | 10,700           |
| 10-00-4191-190 | Professional Services | 10,000           |
| 10-00-4191-192 | Professional - Legal  | 3,000            |
| 10-00-4191-260 | Materials & Supplies  | 1,500            |
| 10-00-4191-310 | Travel/Training       | 1,500            |
| 10-00-4191-391 | Advertising           | 1,800            |
| 10-00-4191-430 | Leases                | 6,000            |
| 10-00-4191-440 | Computer Services     | 500              |
|                | <b>TOTAL</b>          | <b>\$ 94,200</b> |

**Explanation of Expenditures**

|                       |   |
|-----------------------|---|
| Salaries              | Planning Department salaries - 1 full time.   |
| FICA                  | Payroll withholding (employer's portion: 7.65%).  |
| Retirement            | Match for employee retirement payments (7.07%).   |
| Group Insurance       | Health, dental, life, short-term disability insurance for city employees.   |
| Professional Services | Contracted services for technical services such as development pain reviews; development of site, master, and small area plans; ordinance development and revision; feasibility studies; grant development. |
| Professional- Legal   | Code enforcement (legal process).   |
| Materials & Supplies  | Printer Supplies (ink & paper) for maps, code enforcement software updates.   |
| Travel/Training       | Education and training; professional conferences and seminars.  |
| Advertisement         | Public Notices, Public Hearing, and other Planning Adv.   |
| Leases                | Map & Scanner Copier Lease  |
| Computer Services     | GIS data acquisition.   |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**PUBLIC BUILDINGS**

| Account Number | Description                    | Budget           |
|----------------|--------------------------------|------------------|
| 10-00-4194-194 | Technical/Engineering          | 500              |
| 10-00-4194-210 | Cleaning & Non-office Supplies | 2,500            |
| 10-00-4194-240 | Supplies                       | 500              |
| 10-00-4194-359 | Repair and Maintenance         | 6,000            |
| 10-00-4194-410 | Facilities Rental              | 14,400           |
| 10-00-4194-441 | Security Monitoring            | 1,500            |
| 10-00-4194-442 | Pest Control                   | 600              |
| 10-00-4194-443 | Contract Services              | 3,500            |
| 10-00-4194-590 | Capital Outlay                 | 12,550           |
|                | <b>TOTAL</b>                   | <b>\$ 42,050</b> |

**Explanation of Expenditures**

|                                |   |
|--------------------------------|---|
| Technical/Engineering          | Architectural, engineering and general contractor services.         |
| Cleaning & Non-office Supplies | Cleaning supplies for public buildings.                             |
| Supplies                       | Longer lasting supplies (carpet, blinds, fixtures, hardware, etc.). |
| Repair and Maintenance         | Repair, maintenance and renovations.                                |
| Facilities Rental              | Rental Charges for City storage and meetings.                       |
| Security Monitoring            | Buildings' security systems and monitoring.                         |
| Pest Control                   | Pest control.   |
| Contract Services              | Office Cleaning; grounds maintenance; fire extinguisher service.    |
| Capital Outlay                 | Large item purchases.   |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**PUBLIC SAFETY**

| <b>Account Number</b> | <b>Description</b>             | <b>Budget</b>    |
|-----------------------|--------------------------------|------------------|
| 10-10-4210-260        | Animal Control Supplies        | 200              |
| 10-10-4210-693        | Animal Control Annual Contract | 15,281           |
| 10-10-4220-260        | Fire Inspections/Contract      | 10,180           |
| 10-10-4220-693        | Supplies                       | 200              |
| 10-10-4220-693        | Law Enforcement/Contract       | 50,500           |
| <b>TOTAL</b>          |                                | <b>\$ 76,361</b> |

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**Explanation of Expenditures**

|                           |  |
|---------------------------|--|
| Animal Control Supplies   | Miscellaneous supplies.  |
| Animal Control Contract   | Contract with Randolph County.   |
| Fire Inspections/Contract | Contract fire inspections.   |
| Law Enforcement Supplies  | Miscellaneous supplies.  |
| Law Enforcement           | Contract with Randolph County Sheriff's Dept.;<br>1 deputy; 40 hours/week. |

City of Trinity  
2013 - 2014 Budget

**EXPENDITURE DETAIL**

**GENERAL FUND**

**POWELL BILL**

| Account Number | Description              | Budget            |
|----------------|--------------------------|-------------------|
| 10-20-4500-121 | Salaries                 | 10,000            |
| 10-20-4500-181 | Fica                     | 215,000           |
| 10-20-4500-182 | Retirement               | 7,920             |
| 10-20-4500-183 | Group Insurance          | 610               |
| 10-20-4500-194 | Professional Services    | 560               |
| 10-20-4500-591 | Fiscal Year Expenditures | 1,070             |
|                | <b>TOTAL</b>             | <b>\$ 235,160</b> |

**Explanation of Expenditures**

|                          |   |
|--------------------------|---|
| Professional Services    | Road design, inspections, contract services for road maintenance.                   |
| Fiscal Year Expenditures | Roadway repairs and construction, bike paths, snow removal, roads to pump stations. |
| Salaries                 | Partial Salsries 3 FT Employees   |
|                          | Payroll withholding   |
| Fica                     | (employer's portion:7.65%)  |
|                          | Match roe employee  |
| Retirement               | retirement pmts (7.85%)   |
| Group Insurance          | Coverage for City Eployees  |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**PUBLIC WORKS/STREETS**

| Account Number | Description         | Budget           |
|----------------|---------------------|------------------|
| 10-20-4510-241 | Signage             | 3,000            |
| 10-20-4510-260 | Materials/Supplies  | 1,500            |
| 10-20-4510-331 | Street Lighting     | 79,500           |
| 10-20-4510-430 | Equipment Lease     | 2,500            |
| 10-20-4510-491 | MPO Membership      | 2,000            |
| 10-20-4510-550 | Capital Outlay      | 2,000            |
| 10-20-4510-600 | Contracted Services | 4,500            |
|                | <b>TOTAL</b>        | <b>\$ 95,000</b> |

**Explanation of Expenditures**

|                     |  |
|---------------------|--|
| Signage             | Street signs.  |
| Materials/Supplies  | Miscellaneous supplies.  |
| Street Lighting     | Continuation of citywide streetlight implementation.   |
| MPO Membership      | Metropolitan Planning Organization membership.   |
| Equipment Lease     | Copier   |
| Contracted Services | Evaluation of streets for acceptance into City system, consulting services, and construction contracting |
| Capital Outlay      | Partial cost of additional City truck  |

**GENERAL FUND**

**PUBLIC WORKS/SANITATION**

| Account Number | Description                       | Budget            |
|----------------|-----------------------------------|-------------------|
| 10-20-4512-199 | Billing Fees                      | 33,000            |
| 10-20-4512-200 | Tipping Fees                      | 60,000            |
| 10-20-4512-260 | Materials/Supplies (Sanitation)   | 1,000             |
| 10-20-4512-261 | Materials/Supplies (Public Works) | 1,000             |
| 10-20-4512-443 | Contract Services                 | 312,000           |
| 10-20-4512-444 | City Haul                         | 20,000            |
| 10-20-4512-550 | Capital Outlay                    | 2,000             |
|                | <b>TOTAL</b>                      | <b>\$ 429,000</b> |

**Explanation of Expenditures**

|                    |  |
|--------------------|--|
| Billing Fees       | Cost to outsource trash/recycling billing          |
| Tipping Fees       | Fees charged by landfills for solid waste disposal |
| Materials/Supplies | Sanitation supplies and Public Work Supplies       |
| Contract Services  | Contract for solid waste collection & disposal     |
| City Haul          | Annual Clean up                                    |
| Capital Outlay     | Equipment purchases                                |

**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**PUBLIC WORKS/STORMWATER**

| Account Number | Description         | Budget           |
|----------------|---------------------|------------------|
| 10-20-4511-121 | Salaries            | 50,065           |
| 10-20-4511-181 | FICA                | 3,850            |
| 10-20-4511-182 | Retirement          | 3,550            |
| 10-20-4511-183 | Group Insurance     | 10,165           |
| 10-20-4511-260 | Materials/Supplies  | 2,000            |
| 10-20-4511-310 | Travel/Training     | 1,500            |
| 10-20-4511-430 | Rental Equipment    | 6,000            |
| 10-20-4511-600 | Contracted Services | 2,000            |
| 10-20-4511-550 | Capital Outlay      | 6,300            |
|                | <b>TOTAL</b>        | <b>\$ 85,430</b> |

**Explanation of Expenditures**

|                     |   |
|---------------------|---|
| Salaries            | Salaries - (shared w/sewer).  |
| FICA                | Payroll withholding (employer's portion: 7.65%).  |
| Retirement          | Match for employee retirement payments (7.07%).   |
| Group Insurance     | Health, dental, life, short-term disability insurance for city employees.                                   |
| Materials/Supplies  | Supplies for water quality monitoring and activities.   |
| Travel/Training     | Education and training; professional conferences and seminars.  |
| Rental Equipment    | Rental equip truck/backhoe and other equip. as needed   |
| Contracted Services | Stormwater inspections/engineering services, illicit discharge detection and elimination, public education. |
| Capital Outlay      | Capital equipment purchases.  |

**GENERAL FUND**

**ECONOMIC DEVELOPMENT**

| Account Number | Description               | Budget           |
|----------------|---------------------------|------------------|
| 10-40-4920-299 | Miscellaneous Expenditure | 5,000            |
| 10-40-4920-491 | EDC Allocation            | 5,000            |
|                | <b>TOTAL</b>              | <b>\$ 10,000</b> |

**Explanation of Expenditures**

|                           |   |
|---------------------------|---|
| Miscellaneous Expenditure | Miscellaneous economic development expenditures.                        |
| EDC Appropriation         | Annual allocation for Randolph County Economic Development Corporation. |



**City of Trinity  
2013 - 2014 Budget**

**EXPENDITURE DETAIL**

**GENERAL FUND**

**SPECIAL ALLOCATIONS**

| <b>Account Number</b> | <b>Description</b>             | <b>Budget</b>    |
|-----------------------|--------------------------------|------------------|
| 10-80-9810-611        | Archdale Library Contributions | 5,000            |
| 10-80-9810-697        | Archdale-Trinity Family YMCA   | 20,000           |
| 10-80-9810-698        | Archdale/Trinity Chamber       | 5,000            |
| 10-80-9810-699        | Randolph County Seniors        | 17,832           |
| 10-80-9810-991        | Contingency                    | 25,757           |
| <b>TOTAL</b>          |                                | <b>\$ 73,589</b> |

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**Explanation of Expenditures**

|                          |  |
|--------------------------|--|
| Archdale Library         | \$5,000 for books and materials.                     |
| Archdale-Trinity YMCA    | Building fund and recreational programs.             |
| Archdale/Trinity Chamber | Chamber activities marketing Trinity.                |
| Randolph County Seniors  | Elderly nutrition program serving Trinity residents. |
| Contingency              | Unexpected expenses.                                 |

**GENERAL FUND**

**TRANSFERS**

| <b>Account Number</b> | <b>Description</b>           | <b>Budget</b> |
|-----------------------|------------------------------|---------------|
| 10-80-9220-983        | City Hall Reserve Fund       | 25,000        |
| 10-60-9140-699        | Transfer to W/S Fund         | 56,555        |
| 10-60-9140-700        | W/S Debt Service Fund.       | 765,503       |
|                       | Transfer to Capital Projects | 0             |

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|              |           |                |
|--------------|-----------|----------------|
| <b>TOTAL</b> | <b>\$</b> | <b>847,058</b> |
|--------------|-----------|----------------|

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**Explanation of Expenditures**

|                         |  |
|-------------------------|--|
| City Hall Reserve Fund  | Savings for future City Hall.  |
| Sewer Fund (Operations) | Equipment purchase for sewer operations  |
| W/S Debt Service        | 75% of sales tax revenue to pay debt on Sewer Phases 2 - 4 and portion of upgrade and expansion of Thomasville wastewater treatment plant. |

**City of Trinity  
2013 - 2014 Budget**

**CITY HALL RESERVE FUND**

**REVENUES**

| <b>Account Number</b> | <b>Description</b>         | <b>Budget</b>    |
|-----------------------|----------------------------|------------------|
| 10-00-3980-980        | Transfer from General Fund | 25,000           |
| 10-00-3980-800        | Interest on Investments    | 15               |
| <b>TOTAL</b>          |                            | <b>\$ 25,015</b> |

**EXPENDITURES**

| <b>Account Number</b> | <b>Description</b>         | <b>Budget</b>    |
|-----------------------|----------------------------|------------------|
| 10-80-9810-992        | Annual/Future Expenditures | 25,015           |
| <b>TOTAL</b>          |                            | <b>\$ 25,015</b> |

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**Explanation of Expenditures**

|                            |                              |
|----------------------------|------------------------------|
| Annual/Future Expenditures | Savings for future City Hall |
|----------------------------|------------------------------|

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**City of Trinity  
2013 - 2014 Budget**

**PARKS AND RECREATION FUND**

**REVENUES**

| Account Number | Description                                | Budget       |
|----------------|--|--------------|
| 20-80-3613-301 | *Open Space Fees<br>(Restricted for Parks) | 1,000        |
| 20-80-3613-490 | ATM Lease                                  | 3,600        |
| 20-80-3613-800 | Interest on Investments                    | 15           |
| 20-80-3990-900 | Appropriation from P & R Fund Bal          | 885          |
| 20-80-3980-980 | Transfer from General Fund                 | 0            |
| <b>TOTAL</b>   | <b>\$</b>                                  | <b>5,500</b> |

**EXPENDITURES**

| Account Number | Description                            | Budget       |
|----------------|--|--------------|
| 20-80-4521-260 | Materials & Supplies                   | 750          |
| 20-80-4521-331 | Utilities                              | 1,000        |
| 20-80-4521-443 | Contracted Services                    | 250          |
| 20-80-4521-580 | Recreation                             | 2,000        |
| 20-80-4521-499 | Donations                              | 1,500        |
| 20-80-4521-570 | Restricted for parkland<br>development | 0            |
| <b>TOTAL</b>   |  | <b>5,500</b> |

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**Explanation of Expenditures**

|  |  |
|--|--|
| Materials & Supplies                   | Miscellaneous supplies   |
| Utilities                              | Water and electric service   |
| Contracted Services                    | Maintenance of public spaces   |
| Recreation                             | Park and recreation activities -<br>Provision of Community Events<br>(receipt- |
| Donations                              | reimbursement)Hardee Event   |
| Restricted for parkland<br>development | Parkland development rec. from dev.  |

**City of Trinity**  
**2013 - 2014 Budget**  
**WATER/SEWER FUND**

**REVENUES**

| Account Number | Description                      | Budget  |
|----------------|----------------------------------|---------|
| 62-91-3710-500 | Sewer Billing                    | 450,000 |
| 62-91-3711-530 | Inspection Fees                  | 200     |
| 62-91-3713-520 | Sewer Tap Fees                   | 65,000  |
| 62-91-3831-800 | Interest on Investments          | 550     |
| 62-91-3832-631 | Liens & Assessments - sewer taps | 250     |
| 62-91-3980-980 | Transfer from Capacity Rsv. Fund | 0       |
| 62-91-3980-981 | *Transfer from General Fund      | 56,555  |
| 62-91-3980-982 | Sales Tax Transfer               | 765,503 |
| 62-91-3980-983 | Future Asset Reserves            | 17,334  |
|                | Approp. - Retained Earnings      |         |
| 62-91-3990-980 | Sales Tax                        | 299,081 |

**TOTAL \$ 1,654,473**

**EXPENDITURES**

| Account Number | Description                        | Budget  |
|----------------|------------------------------------|---------|
| 62-91-7140-121 | Salaries                           | 50,065  |
| 62-91-7140-181 | FICA                               | 3,850   |
| 62-91-7140-182 | Retirement                         | 3,550   |
| 62-91-7140-183 | Group Insurance                    | 10,165  |
| 62-91-7140-192 | Legal Services                     | 1,500   |
| 62-91-7140-194 | Technical & Contract Services      | 8,500   |
| 62-91-7140-199 | Billing Fees                       | 21,600  |
| 62-91-7140-260 | Materials and Supplies             | 8,000   |
| 62-91-7140-331 | Utilities                          | 46,000  |
| 62-91-7140-332 | Fuel Oil & Gnerator Maintenance    | 6,000   |
| 62-91-7140-335 | Consumption Charges                | 320,000 |
| 62-91-7140-352 | Pump/Meter Station Maintenance     | 10,000  |
| 62-91-7140-360 | Sewer Tap Expense                  | 7,500   |
| 62-91-7140-441 | Pump Station Inspection/Monitoring | 10,000  |
| 62-91-7140-442 | ORC Contract                       | 12,000  |
| 62-91-7140-443 | Tap Fee Refunds                    | 3,000   |
| 62-91-7140-500 | Capital Construction               | 3,550   |
| 62-91-7140-550 | Capital Outlay                     | 9,000   |
| 62-91-7140-600 | Contract Repairs                   | 11,000  |
| 62-91-7140-991 | Contingency                        | 27,275  |

**TOTAL 572,555**

|                |                       |         |
|----------------|-----------------------|---------|
| 62-91-7140-750 | Tville WWTP Upgrade   | 498,168 |
| 62-91-7140-751 | Sewer Phase 2         | 100,863 |
| 62-91-7140-752 | Sewer Phase 3         | 258,200 |
| 62-91-7140-758 | Sewer Phase 4         | 154,782 |
| 62-91-7140-759 | AARA Stimulus         | 52,571  |
| 62-91-7140-760 | Future Asset Reserves | 17,334  |

**TOTAL 1,081,918**

**TOTAL W/S OPERATIONS 1,654,473**

Water/Sewer Fund Detail  
City of Trinity Annual Budget  
2012 - 2013

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**Explanation of Expenditures**

|                                 |   |
|---------------------------------|---|
| Salaries Full-time              | Salaries shared with Public Works & PB                |
| FICA                            | Payroll withholding (employer's portion: 7.65%).      |
| Retirement                      | Match for employee retirement payments (7.07%).       |
| Group Insurance                 | Health, dental, life, short-term disability insurance |
| Legal Services                  | Legal Services.                                       |
| Technical/Contract Services     | Engineering, contract and technical services.         |
| Billing Fees                    | Costs per agreement w/Davidson Water.                 |
| Materials and Supplies          | Miscellaneous supplies.                               |
| Utilities                       | Electric/water service at pump and meter stations.    |
| Fuel Oil & Gen.Maintenance      | Fuel & maintenance for pump station generators.       |
| Consumption Charges             | Cost for wastewater treatment.                        |
| Pump/Meter Station Maint.       | Agreement w/Thomasville; Pump/Meter Station           |
| Sewer Tap Expense               | Tap installation.                                     |
| Pump Station Inspec./Monitoring | Agreement w/Thomasville.                              |
| ORC Contract                    | Agreement w/Thomasville for Operator in               |
| Tap Fee Refunds                 | Residents unable to be served                         |
| Capital Construction            | Major repairs per Capital Improvement Plan.           |
| Capital Outlay                  | Equipment   |
| Contract Repairs                | Minor repair cost                                     |
| Contingency                     | Unexpected expenses.                                  |
| T-Ville WWTP Upgrade            | 2012: Payment 6 of 20.                                |
| Phase 2 Sewer                   | Debt Payment  |
| Phase 3 Sewer                   | Debt Payment  |
| Phase 4 Sewer                   | Debt Payment  |
| AARA Stimulus                   | Debt Payment  |
| Future Asset Reserves           | Future reserve  |

## SEWER CAPACITY RESERVE FUND

### REVENUES

| Account Number | Description            | Budget           |
|----------------|------------------------|------------------|
| 63-91-3714-530 | Capacity Fees          | 12,000           |
| 63-91-3831-800 | Interest on Investment | 500              |
| <b>TOTAL</b>   |                        | <b>\$ 12,500</b> |

### EXPENDITURES

| Account Number | Description                | Budget           |
|----------------|----------------------------|------------------|
| 63-91-9200-980 | Transfer to W/S Fund       |                  |
| 63-91-9200-599 | Annual/Future Expenditures | 12,500           |
| <b>TOTAL</b>   |                            | <b>\$ 12,500</b> |

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#### **Explanation of Expenditures**

*Restricted by City Ordinance § 50.067 for construction of sewer system expansions or renovations as deemed necessary to improve or expand the sewer system.*

|                            |  |
|----------------------------|--|
| Transfer to W/S Fund       | Renovations/Maintenance per Capital            |
| Annual/Future Expenditures | Annual expansion projects; Savings for future. |

CITY OF TRINITY  
2012-2013 BUDGET

REVENUES

| Account Description                         | 2013-2014 Proposed Budget | 2012-2013 Budget | 2012-2013 Est. Ending Revenues | Variance | Budget to Est. Revenue | 2012 Proposed Budget | 2011 Budget | Variance | % Variance | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
|---|---------------------------|------------------|--------------------------------|----------|------------------------|----------------------|-------------|----------|------------|-------------|-------------|-------------|-------------|
| <b>GENERAL FUND</b>                         |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| <b>8 POWELL BILL</b>                        |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| 9 Powell Bill                               | 150,000                   | 150,000          | (151,505)                      | 0        | 0%                     | 150,000              | 148,925     | 0        | 0%         | 150,850     | 167,456     | 184,677     | 184,371     |
| 10 Int. on Inv. Powell Bill                 | 5,000                     | 5,000            | (2,850)                        | 0        | 0%                     | 7,500                | 7,500       | (2,500)  | -33%       | 9,990       | 20,066      | 53,553      | 66,368      |
| 11 Assessment Receipts                      | 20,000                    | 30,000           | (39,632)                       | (10,000) | -33%                   | 39,000               | 100,000     | (19,000) | -49%       | 77,538      | 5,223       | 2,509       | 11,215      |
| 12 Apprp. From Powell Bill Fund Bal.        | 60,160                    | 120,254          | (23,463)                       | (60,094) | -50%                   | 0                    | 60,160      | 60,160   | 100%       | 490,826     |             |             |             |
| 13 TOTAL POWELL BILL                        | 235,160                   | 305,254          | (217,289)                      | (70,094) | -23%                   | 196,500              | 264,426     | 38,960   | 100.000%   | 729,202     | 192,745     | 240,739     | 241,954     |
| <b>15 AD VALOREM TAXES</b>                  |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| 16 Ad Valorem Taxes (current year)          | 470,000                   | 450,000          | (488,650)                      | 20,000   | 4%                     | 450,000              | 450,000     | 20,000   | 4%         | 460,088     | 458,841     | 453,631     | 387,751     |
| 17 Ad Valorem Taxes (prior years)           | 4,000                     | 4,000            | (4,000)                        | 0        | 0%                     | 4,000                | 1,100       | 0        | 0%         | 1,894       | 4,687       | 982         | 293         |
| 18 RC Vehicle Tax (current year)            | 43,213                    | 40,000           | (44,500)                       | 3,213    | 8%                     | 40,000               | 45,000      | 3,213    | 8%         | 45,943      | 51,704      | 55,258      | 44,698      |
| 19 RC Vehicle Tax (prior years)             | 6,100                     | 6,100            | (6,000)                        | 0        | 0%                     | 6,000                | 3,500       | 100      | 2%         | 5,581       | 5,317       | 4,675       | 3,011       |
| 20 Discount on Taxes                        | (5,300)                   | (5,300)          | 5,300                          | 0        | 0%                     | (5,300)              | (5,000)     | 0        | 0%         | (5,296)     | (5,062)     | (4,799)     | (4,620)     |
| 21 Int. on Taxes                            | 1,300                     | 1,300            | (2,800)                        | 0        | 0%                     | 1,300                | 2,000       | 0        | 0%         | 2,638       | 3,028       | 2,430       | 1,855       |
| 22 TOTAL AD VALOREM TAXES                   | 519,313                   | 486,100          | (520,750)                      | 23,213   | 5%                     | 486,000              | 486,600     | 23,313   | 4.700%     | 510,848     | 518,493     | 512,177     | 432,987     |
| <b>24 SALES TAXES</b>                       |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| 25 1-cent Sales Tax (Art 39)                | 332,750                   | 350,000          | (345,170)                      | (17,250) | -5%                    | 344,000              | 344,000     | (11,250) | -3%        | 342,485     | 362,886     | 373,612     | 378,794     |
| 26 1/2-cent Sales Tax (Art 40)              | 246,900                   | 265,000          | (269,064)                      | (18,100) | -7%                    | 265,000              | 265,000     | (18,100) | -7%        | 267,110     | 288,901     | 316,151     | 315,057     |
| 27 1/2-cent Sales Tax (Art 42)              | 158,020                   | 177,000          | (173,050)                      | (18,980) | -11%                   | 177,000              | 220,000     | (18,980) | -11%       | 203,233     | 285,038     | 314,518     | 313,413     |
| 28 1/2-cent Sales Tax (Art 44)              | 0                         | 0                | (764)                          | 0        | 0%                     | 0                    | 0           | 0        | 0%         | 19,282      | 119,023     | 218,741     | 220,307     |
| 29 Article 44/Medicaid Swap - Hold Harmless | 283,000                   | 283,000          | (286,686)                      | 0        | 0%                     | 272,600              | 256,070     | 10,400   | 4%         | 225,301     | 79,809      |             |             |
| 30 TOTAL SALES TAX                          | 1,020,670                 | 1,075,000        | (1,074,764)                    | (54,330) | -5%                    | 1,056,600            | 1,086,000   | (37,930) | -3.583%    | 1,057,401   | 1,133,758   | 1,233,022   | 1,227,571   |

[illegible]



| A                                      | B                         | C                | D                              | E        | F                      | G                    | H           | I        | J          | K           | L           | M           | N           |
|--|---------------------------|------------------|--------------------------------|----------|------------------------|----------------------|-------------|----------|------------|-------------|-------------|-------------|-------------|
| Account Description                    | 2013-2014 Proposed Budget | 2012-2013 Budget | 2012-2013 Est. Ending Revenues | Variance | Budget to Est. Revenue | 2012 Proposed Budget | 2011 Budget | Variance | % Variance | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| <b>PARKS &amp; RECREATION FUND</b>     |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| 67 Open Space Fees                     | 1,000                     | 1,000            | 0                              | 0        | 0%                     | 1,000                | 1,000       | 0        | 0%         | 5,036       | 2,651       |             | 2,916       |
| 68 ATM Lease                           | 3,500                     | 3,300            | (3,600)                        | 300      | 9%                     | 3,300                | 3,300       | 0        | 0%         | 2,750       | 0           |             |             |
| 69 Transfer from GF                    |                           |                  |                                | 0        | 0%                     | 189,450              | 238,000     | (48,550) | -20%       | 25,000      | 30,397      |             |             |
| 70 Interest on Investments             | 15                        | 100              | (12)                           | (85)     | -85%                   | 100                  | 100         | 0        | 0%         | 473         | 24          |             |             |
| 71 Appropriation from P&R Fund Balance | 895                       | 8,100            | 0                              | (7,215)  | -89%                   | 292,650              | 54,600      | 238,050  | 436%       | 0           |             |             |             |
| 72 TOTAL P&R Fund                      | 5,500                     | 12,500           | (3,612)                        | (7,000)  | -56%                   | 486,500              | 297,000     | 189,500  | 64%        | 33,259      | 33,072      |             | 2,916       |
| <b>PARKS &amp; RECREATION FUND</b>     |                           |                  |                                |          |                        |                      |             |          |            |             |             |             |             |
| 75 Interest on Investments             | 15                        | 200              | (15)                           | (185)    | -93%                   | 200                  | 200         | 0        | 0%         |             |             |             |             |
| 77 Transfer from GF                    | 25,000                    | 25,000           | (25,000)                       | 0        | 0%                     | 25,000               | 25,000      | 0        | 0%         |             |             |             |             |
| 78 TOTAL CITY HALL Reserve Fund        | 25,015                    | 25,200           | (26,015)                       | (185)    | -1%                    | 25,200               | 25,200      | 0        | 0%         |             |             |             |             |

[illegible]

| A                           | B                         | C                | D                              | E         | F                      | G                    | H           | I         | J          | K           | L           | M           | N           |
|-----------------------------|---------------------------|------------------|--------------------------------|-----------|------------------------|----------------------|-------------|-----------|------------|-------------|-------------|-------------|-------------|
|                             | 2013-2014 Proposed Budget | 2012-2013 Budget | 2012-2013 Est. Ending Revenues | Variance  | Budget to Est. Revenue | 2012 Proposed Budget | 2011 Budget | Variance  | % Variance | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 4 Account Description       |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 119 ALL FUNDS               |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 120                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 121                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 122                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 123                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 124                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| 125                         |                           |                  |                                |           |                        |                      |             |           |            |             |             |             |             |
| TOTAL REVENUES              | 2,943,413                 | 3,273,760        | (3,164,765)                    | (330,347) | -10%                   | 3,321,650            | 3,474,426   | (152,775) | -4%        | 3,179,016   | 2,567,195   | 2,817,492   | 2,755,598   |
| TOTAL OTHER FINANCING SRCS  | 1,138,473                 | 908,521          | (844,492)                      | 231,952   | 26%                    | 1,040,400            | 1,078,750   | (38,350)  | -4%        | 818,051     | 1,386,626   | 938,436     | 0           |
| TOTAL ALL FINANCING SOURCES | 4,081,886                 | 4,180,281        | (4,009,257)                    | (98,395)  | -2%                    | 4,362,050            | 4,553,175   | (191,125) | -4%        | 3,997,067   | 3,953,821   | 3,766,228   | 2,765,698   |

| A                         | B     | C                         | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|---------------------------|-------|---------------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1                         |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| 2                         |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| 3                         |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| <b>CITY OF TRINITY</b>    |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| <b>2012 - 2013 BUDGET</b> |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| <b>EXPENDITURES</b>       |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| Account Description       | Notes | Proposed 2013-2014 Budget | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| <b>GENERAL FUND</b>       |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| 6                         |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| <b>GOVERNING BOARD</b>    |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| 7                         |       |                           |                  |                       |          |                |             |             |             |             |             |             |
| 8 Salaries                |       | 17,850                    | 14,400           | (16,200)              | 3,450    | 24%            | 20,000      | 19,200      | 20,250      | 22,500      | 23,300      | 22,500      |
| 9 Fica                    |       | 1,375                     | 1,200            | (1,240)               | 175      | 15%            | 1,550       | 1,469       | 1,549       | 1,721       | 1,782       | 1,721       |
| 10 Professional Services  |       | 24,500                    | 24,500           | (19,000)              | 0        | 0%             | 24,500      | 12,797      | 13,422      | 12,929      | 14,673      | 15,930      |
| 11 Materials & Supplies   |       | 1,500                     | 1,300            | (1,280)               | 200      | 15%            | 1,200       | 875         | 583         | 563         | 1,037       | 181         |
| 12 Special Events         |       | 1,500                     | 1,500            | (1,500)               | 0        | 0%             | 2,000       | 756         | 915         | 2,584       | 1,383       | 1,628       |
| 13 Travel/Training        |       | 2,500                     | 2,500            | (1,778)               | 0        | 0%             | 4,000       | 1,757       | 1,649       | 2,526       | 3,484       | 2,199       |
| 14 Ins. General Liability |       | 7,000                     | 7,300            | (5,551)               | (300)    | -4%            | 6,700       | 6,003       | 5,249       | 5,991       | 6,437       | 5,565       |
| 15 Dues & Subscriptions   |       | 8,625                     | 8,200            | (8,091)               | 425      | 5%             | 8,200       | 7,951       | 7,720       | 7,732       | 7,453       | 7,175       |
| 16 Contributions          |       | 1,000                     | 2,000            | (50)                  | (1,000)  | -50%           | 0           | 2,500       | 3,000       | 1,500       | 2,110       | 4,034       |
| 17 RC Elections           |       | 4,500                     | 0                | 0                     | 4,500    | 100%           | 10,700      | 0           | 3,443       | 0           | 4,056       | 0           |
| 18 TOTAL GOVERNING BOARD  |       | 70,350                    | 62,900           | (54,690)              | 7,450    | 12%            | 80,850      | 53,308      | 57,781      | 58,026      | 65,716      | 60,933      |

|    | A                           | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|----|-----------------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
|    | Account Description         | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 19 | ADMINISTRATION              |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 20 | Salaries Full-time          |       | 146,400            | 156,000          | (137,000)             | (9,600)  | -6%            | 200,000     | 190,409     | 185,030     | 178,910     | 142,613     | 106,329     |
| 21 | Salaries Intern/Temporary   |       | 0                  | 2,000            | 0                     | (2,000)  | -100%          | 5,000       | 0           | 1,280       | 1,815       | 5,414       | 2,500       |
| 22 | FICA                        |       | 11,200             | 12,250           | (10,500)              | (1,050)  | -9%            | 15,400      | 14,566      | 14,252      | 13,826      | 11,021      | 9,774       |
| 23 | Retirement                  |       | 10,500             | 12,560           | (7,800)               | (2,060)  | -16%           | 15,750      | 13,938      | 10,676      | 9,693       | 7,723       | 6,844       |
| 24 | Group Insurance             |       | 42,500             | 36,216           | (31,000)              | 6,384    | 18%            | 36,150      | 35,496      | 30,577      | 29,163      | 19,774      | 14,455      |
| 25 | Unemployment                |       | 3,000              | 13,530           |                       | (10,530) | 100%           |             |             |             |             |             |             |
| 26 | Workman Compensation        |       | 6,500              | 8,500            | (5,356)               | (2,000)  | -24%           | 8,125       | 5,352       | 1,099       | 1,106       | 891         | 819         |
| 27 | Professional Services       |       | 4,000              | 4,500            | (3,100)               | (500)    | -11%           | 4,500       | 4,456       | 3,798       | 6,862       | 1,165       | 949         |
| 28 | Vehicles/Fuel               |       | 6,000              | 9,000            | (4,300)               | (3,000)  | -33%           | 5,250       | 2,169       | 1,278       | 961         | 1,006       | 596         |
| 29 | Vehicles/Parts              |       | 2,000              | 3,000            | (1,435)               | (1,000)  | -33%           | 3,000       | 287         | 718         | 787         | 555         | 540         |
| 30 | Vehicles/Maintenance        |       | 2,000              | 3,000            | (1,200)               | (1,000)  | -33%           | 5,000       | 564         | 479         | 491         | 780         | 443         |
| 31 | Materials & Supplies        |       | 7,000              | 7,000            | (4,500)               | 0        | 0%             | 8,450       | 5,693       | 7,109       | 8,244       | 7,889       | 6,888       |
| 32 | Furniture                   |       | 1,500              | 2,000            | 0                     | (500)    | -25%           | 2,000       | 1,220       | 0           | 4,569       | 1,940       | 1,980       |
| 33 | Travel/Training             |       | 2,000              | 4,000            | (350)                 | (2,000)  | -50%           | 4,000       | 1,264       | 2,990       | 4,960       | 3,014       | 1,796       |
| 34 | Telephone                   |       | 8,100              | 8,100            | (6,600)               | 0        | 0%             | 8,000       | 5,523       | 5,067       | 4,424       | 3,480       | 3,363       |
| 35 | Internet/Road Runner        |       | 1,300              | 1,500            | (1,154)               | (200)    | -13%           | 1,500       | 1,259       | 1,259       | 1,259       | 1,199       | 1,051       |
| 36 | Postage                     |       | 3,700              | 5,000            | (3,200)               | (1,300)  | -26%           | 5,000       | 3,362       | 2,479       | 2,306       | 2,650       | 2,617       |
| 37 | Info. Technology            |       | 10,000             | 10,000           | (8,700)               | 0        | 0%             | 12,000      | 9,154       | 7,535       | 10,205      | 7,650       | 4,459       |
| 38 | Utilities                   |       | 15,000             | 15,000           | (14,535)              | 0        | 0%             | 13,000      | 10,151      | 9,742       | 7,368       | 4,073       | 3,754       |
| 39 | Equipment Repair & Maint.   |       | 1,000              | 1,500            | 0                     | (500)    | -33%           | 1,500       | 100         | 628         | 159         | 220         |             |
| 40 | Advertising                 |       | 1,000              | 1,000            | (1,200)               | 0        | 0%             | 1,000       | 378         | 918         | 863         | 1,984       | 1,375       |
| 41 | Newsletter                  |       | 5,000              | 5,000            | (3,916)               | 0        | 0%             | 5,000       | 4,150       | 2,710       | 3,654       | 3,801       | 4,217       |
| 42 | Leases                      |       | 8,000              | 8,000            | (7,900)               | 0        | 0%             | 6,500       | 5,044       | 5,050       | 4,976       | 4,225       | 4,945       |
| 43 | Insurance/General Liability |       | 2,000              | 2,000            | (1,675)               | 0        | 0%             | 1,475       | 1,172       | 925         | 910         | 796         | 585         |
| 44 | Insurance/Property          |       | 7,500              | 8,500            | (7,255)               | (1,000)  | -12%           | 7,950       | 5,075       | 2,737       | 4,259       | 3,114       | 1,859       |
| 45 | Insurance/Vehicle           |       | 1,500              | 2,000            | (1,396)               | (500)    | -25%           | 2,000       | 1,025       | 716         | 911         | 906         | 721         |
| 46 | Insurance/Bond              |       | 1,700              | 2,000            | (1,504)               | (300)    | -15%           | 2,000       | 1,330       | 1,504       | 1,175       | 1,187       | 975         |
| 47 | Blanket Bond                |       | 500                | 500              | (461)                 | 0        | 0%             | 500         | 404         | 390         | 312         | 500         | 206         |
| 48 | Dues & Subscriptions        |       | 1,500              | 1,800            | (452)                 | (300)    | -17%           | 1,800       | 1,526       | 1,422       | 1,538       | 1,698       | 1,128       |
| 49 | Equipment                   |       | 5,000              | 5,000            | (4,000)               | 0        | 0%             | 6,000       | 3,488       | 1,011       | 8,539       | 6,964       | 2,711       |
| 50 | Capital Outlay              |       | 2,000              | 3,000            | 0                     | (1,000)  | -33%           | 5,000       | 1,025       | 3,660       | 1,850       | 1,744       | 14,459      |
| 51 |                             |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 52 |                             |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 53 | TOTAL ADMINISTRATION        |       | 319,500            | 353,456          | (270,889)             | (33,956) | -10%           | 392,850     |             | 307,035     | 316,096     | 251,428     | 221,275     |

[illegible]

[illegible]

| A                                 | B      | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|-----------------------------------|--------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Account Description               | Notes  | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 4 PUBLIC BUILDINGS                |        |                    |                  |                       |          |                |             |             |             |             |             |             |
| 77 Technical/Engineering          |        | 500                | 500              | 0                     | 0        | 0%             | 750         | 0           | 0           | 0           | 0           | 0           |
| 78 Cleaning & Non-office Supplies |        | 2,500              | 2,500            | (2,120)               | 0        | 0%             | 2,000       | 1,832       | 0           | 83          | 50          | 231         |
| 79 Supplies                       |        | 500                | 950              | (300)                 | (450)    | -47%           | 750         | 496         | 734         | 962         | 149         | 506         |
| 80 Repair and Maintenance         |        | 6,000              | 6,000            | (5,900)               | 0        | 0%             | 10,000      | 1,690       | 2,014       | 3,029       | 3,767       | 6,610       |
| 81 Facilities Rental              |        | 14,400             | 13,700           | (13,900)              | 700      | 5%             | 500         | 0           | 25          | 1,860       | 2,706       | 1,800       |
| 82 Security Monitoring            |        | 1,500              | 1,500            | (1,475)               | 0        | 0%             | 1,000       | 959         | 959         | 719         | 479         | 479         |
| 83 Pest Control                   |        | 600                | 600              | (420)                 | 0        | 0%             | 600         | 420         | 315         | 340         | 260         | 260         |
| 84 Contract Services              |        | 3,500              | 3,500            | (2,700)               | 0        | 0%             | 9,000       | 10,463      | 11,217      | 11,920      | 5,886       | 7,304       |
| 85 Capital Outlay                 | 15,000 | 12,550             | 15,000           | (300)                 | (2,450)  | -16%           | 25,000      | 0           | 7,936       | 2,285       | 12,000      | 0           |
| 86 TOTAL PUBLIC BUILDINGS         |        | 42,050             | 44,250           | (27,115)              | (2,200)  | -5%            | 49,600      | 23,199      | 21,199      | 25,297      | 17,191      | 0           |



| A                                     | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|---------------------------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                       |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| Account Description                   | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 87 PUBLIC SAFETY                      |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 89 Animal Control Materials/Supplies  |       | 200                | 250              | 0                     | (50)     | -20%           | 250         | 0           | 0           | 0           | 0           | 0           |
| 90 Animal Control Annual Contract     |       | 16,281             | 13,975           | (13,967)              | 1,306    | 9%             | 14,700      | 14,605      | 15,190      | 16,748      | 31,174      | 29,980      |
| 91 Supplies                           |       | 200                | 250              | 0                     | (50)     | -20%           | 250         | 0           | 0           | 0           | 0           | 0           |
| 92 Fire Inspections/Contract Services |       | 10,180             | 10,180           | (10,176)              | 0        | 0%             | 10,180      | 10,176      | 10,176      | 10,176      | 9,600       | 9,600       |
| 93 Law Enforcement/Contract Services  |       | 50,500             | 50,500           | (44,534)              | 0        | 0%             | 50,500      | 43,787      | 43,112      | 42,728      | 42,462      | 30,944      |
| 94 TOTAL PUBLIC SAFETY                |       | 76,361             | 75,155           | (68,677)              | 1,206    | 2%             | 75,880      | 68,478      | 69,652      | 83,236      | 70,524      |             |

| A                   | B                               | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|---------------------|---------------------------------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                     |                                 |                    |                  |                       |          |                |             |             |             |             |             |             |
| Account Description | Notes                           | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 96                  | POWELL BILL                     |                    |                  |                       |          |                |             |             |             |             |             |             |
| 97                  | Professional Services           | 10,000             | 12,000           | (8,657)               | (2,000)  | -17%           | 6,000       | 47          | 6,540       | 31,929      | 63,476      | 9,927       |
| 98                  | Fiscal/Future Year Expenditures | 215,000            | 253,400          | (199,413)             | (38,400) | -15%           | 190,500     | 466         | 27,840      | 195,568     | 62,481      | 102,346     |
| 99                  | Salaries                        | 7,920              | 26,650           | (8,000)               | (18,730) | -70%           | 0           |             |             |             |             |             |
| 100                 | Fica                            | 610                | 2,050            | (650)                 | (1,440)  | -70%           | 0           |             |             |             |             |             |
| 101                 | Retirement                      | 560                | 2,100            | (560)                 | (1,540)  | -73%           |             |             |             |             |             |             |
| 102                 | Group Insurance                 | 1,070              | 9,054            | 0                     | (7,984)  | -88%           |             |             |             |             |             |             |
| 103                 | Transfer to Projects            |                    |                  |                       |          |                |             |             |             |             |             |             |
| 104                 | TOTAL POWELL BILL               | 235,160            | 305,254          | (217,280)             | (70,094) | -23%           | 196,500     |             | 490,826     | 34,765      | 125,958     | 112,273     |

| A                   |                            | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|---------------------|----------------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Account Description |                            | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 4                   |                            |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 105                 |                            |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 106                 | PUBLIC WORKS/STREETS       |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 107                 | Signage                    |       | 3,000              | 4,000            | (3,000)               | (1,000)  | -25%           | 4,000       | 847         | 1,253       | 2,786       | 3,198       | 3,688       |
| 108                 | Materials/Supplies         |       | 1,500              | 2,000            | (40)                  | (500)    | -25%           | 2,000       | 468         | 1,170       | 220         | 143         | 12          |
| 109                 | Streetslights              |       | 79,500             | 72,000           | (64,800)              | 7,500    | 10%            | 50,000      | 45,248      | 41,809      | 36,770      | 26,922      | 25,912      |
| 110                 | MPO Membership             |       | 2,500              | 4,000            | (1,500)               | (1,500)  | -38%           | 3,300       | 2,604       | 1,906       | 1,587       | 1,221       | 1,213       |
| 111                 | Equipment Lease            |       | 2,000              | 3,000            | 0                     | (1,000)  | -33%           |             |             |             |             |             |             |
| 112                 | Contracted Services        |       | 2,000              | 4,000            | (1,380)               | (2,000)  | -50%           | 4,000       | 660         | 3,685       | 3,655       | 18,983      | 6,607       |
| 113                 | Capital Outlay             |       | 4,500              | 9,000            | (2,500)               | (4,500)  | -50%           | 16,000      | 12,722      | 22,475      | 20,407      | 21,651      | 11,058      |
| 114                 | Contracted Services        |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 115                 | Stormwater                 |       |                    |                  |                       | 0        |                |             |             |             |             |             |             |
| 116                 | TOTAL PUBLIC WORKS/Streets |       | 95,000             | 98,000           | (73,220)              | (3,000)  | -3%            | 79,300      | 62,548      | 72,297      | 65,424      | 87,426      | 52,277      |

| A                                 | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|-----------------------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                   |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| Account Description               | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 117 PUBLIC WORKS/STORMWATER       |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 119 Salaries                      |       | 50,065             | 50,100           | (57,900)              | (35)     | 0%             | 49,750      | 52,148      | 49,965      | 31,616      |             |             |
| 120 FICA                          |       | 3,850              | 3,900            | (4,500)               | (50)     | -1%            | 3,850       | 3,989       | 3,822       | 2,419       |             |             |
| 121 Retirement                    |       | 3,550              | 4,000            | (3,900)               | (450)    | -11%           | 3,975       | 3,817       | 2,882       | 212         |             |             |
| 122 Group Insurance               |       | 10,165             | 9,054            | (9,054)               | 1,111    | 12%            | 9,050       | 8,874       | 7,656       | 4,432       |             |             |
| 123 Materials/Supplies            |       | 2,000              | 3,000            | (1,300)               | (1,000)  | -33%           | 3,000       | 23          | 337         | 994         |             |             |
| 124 Travel/Training               |       | 1,500              | 1,500            | (1,500)               | 0        | 0%             | 1,500       | 1,001       | 1,287       | 993         |             |             |
| 125 Rental Equipment              |       | 6,000              | 12,000           | 0                     | (6,000)  | -50%           | 0           | 0           | 0           | 0           |             |             |
| 126 Capital Outlay                |       | 2,000              | 5,000            | (3,000)               | (3,000)  | -60%           | 30,000      | 0           | 8,460       | 0           |             |             |
| 127 Contracted Services           |       | 6,300              | 6,300            | (6,300)               | 0        | 0%             | 5,000       | 9,979       | 10,831      | 19,493      |             |             |
| 128 TOTAL PUBLIC WORKS/Stormwater |       | 85,430             | 94,854           | (87,454)              | (9,424)  | -10%           | 106,125     | 79,830      | 85,240      | 60,159      | 0           | 0           |

| A                   | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|---------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Account Description | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 129                 |       |                    |                  |                       |          |                |             |             |             | 7,305.00    |             |             |
| 130                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 131                 |       | 33,000             | 35,000           | (30,000)              | (2,000)  | -6%            | 35,000      | 12,656      |             |             |             |             |
| 132                 |       | 60,000             | 65,000           | (60,000)              | (5,000)  | -8%            | 60,000      | 27,754      |             |             |             |             |
| 133                 |       | 312,000            | 315,000          | (295,000)             | (3,000)  | -1%            | 335,000     | 194,975     |             |             |             |             |
| 134                 |       | 20,000             | 20,000           | (18,000)              | 0        | 0%             | 0           | 0           |             |             |             |             |
| 135                 |       | 1,000              | 1,000            | (200)                 | 0        | 0%             | 2,000       | 0           |             |             |             |             |
| 136                 |       | 1,000              | 1,500            | (800)                 | (500)    | -33%           | 0           | 0           |             |             |             |             |
| 137                 |       | 2,000              | 4,000            | 0                     | (2,000)  | -50%           | 4,000       | 229,448     |             |             |             |             |
| 138                 |       | 429,000            | 441,500          | (404,000)             | (12,500) | -3%            | 436,000     |             | 0           | 7,305       | 0           | 0           |
| 139                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 140                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 141                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 142                 |       | 5,000              | 15,500           | (8,000)               | (10,500) | -68%           | 25,500      | 500         | 500         | 500         | 30,225      | 0           |
| 143                 |       | 5,000              | 5,000            | (5,000)               | 0        | 0%             | 5,000       | 5,000       | 3,000       | 3,000       | 2,500       | 2,500       |
| 144                 |       | 10,000             | 20,500           | (13,000)              | (10,500) | -51%           | 30,500      | 5,500       | 3,500       | 3,500       | 32,725      | 2,500       |
| 145                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 146                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 147                 |       | 5,000              | 5,000            | (5,000)               | 0        | 0%             | 5,000       | 5,000       | 5,000       | 5,000       | 25,000      | 25,000      |
| 148                 |       | 20,000             | 20,000           | (20,000)              | 0        | 0%             | 20,000      | 20,000      | 20,000      | 20,000      | 20,000      |             |
| 149                 |       | 5,000              | 5,000            | (5,000)               | 0        | 0%             | 5,000       | 5,000       | 5,000       | 5,000       | 7,625       | 5,000       |
| 150                 |       | 17,832             | 25,982           | (25,982)              | (8,150)  | -31%           | 12,495      | 12,000      | 9,975       | 9,975       | 9,510       | 9,510       |
| 151                 |       | 25,757             | 51,000           | 0                     | (25,243) | -49%           | 42,500      |             |             |             |             |             |
| 152                 |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 153                 |       | 73,589             | 106,982          | (55,982)              | (33,393) | -31%           | 84,995      | 42,000      | 39,975      | 39,975      | 62,135      | 43,486      |

| A   | Account Description                 | B     | C                  | D                | E                     | F                | H              | I                | J              | K              | L              | M              | N                |
|-----|-------------------------------------|-------|--------------------|------------------|-----------------------|------------------|----------------|------------------|----------------|----------------|----------------|----------------|------------------|
|     |                                     |       |                    |                  |                       |                  |                |                  |                |                |                |                |                  |
| 4   |                                     | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance         | bud to est exp | 2012 Budget      | 2011 Actual    | 2010 Actual    | 2009 Actual    | 2008 Actual    | 2007 Actual      |
| 154 | <b>GENERAL FUND TRANSFERS</b>       |       |                    |                  |                       |                  |                |                  |                |                |                |                |                  |
| 155 | Transfer to Parks & Rec. Fund       |       | 0                  | 0                | 0                     | 0                | 0%             | 189,450          | 24,502         | 25,000         | 30,397         |                | 0                |
| 157 | Transfer to City Hall Reserve Fund  |       | 25,000             | 25,000           | (25,000)              | 0                | 0%             | 25,000           | 0              | 0              | 0              |                | 0                |
| 158 | Transfer to W/S Fund (Operations)   |       | 56,555             | 30,000           | (30,000)              | 26,555           | 89%            | 30,000           | 0              | 0              | 0              |                | 0                |
| 159 | Transfer to Sewer Debt Service Fund |       | 765,503            | 851,521          | (851,521)             | (86,018)         | -10%           | 793,950          | 807,750        | 793,051        | 850,318        | 917,268        |                  |
| 160 | Appropriate from Fund Balance       |       |                    |                  |                       | 0                | 0%             | 0                |                | 25,000         | 0              |                |                  |
| 161 | Transfer to Capital Projects        |       |                    | 85,000           | (85,000)              | (85,000)         |                |                  |                |                |                |                | 920,679          |
| 162 | Transfer to Sewer Capacity Fee      |       |                    |                  |                       | 0                |                |                  |                |                |                |                | 652,619          |
| 163 |                                     |       |                    |                  |                       |                  |                |                  |                |                |                |                | 26,378           |
| 164 | <b>TOTAL TRANSFERS</b>              |       | <b>847,058</b>     | <b>991,521</b>   | <b>(991,521)</b>      | <b>(144,463)</b> | <b>-15%</b>    | <b>1,038,400</b> | <b>832,252</b> | <b>843,051</b> | <b>880,715</b> | <b>917,268</b> | <b>1,599,676</b> |

|     | A                         | B     | C                  | D                | E                     | F         | H              | I           | J           | K           | L           | M           | N           |
|-----|---------------------------|-------|--------------------|------------------|-----------------------|-----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
|     |                           |       |                    |                  |                       |           |                |             |             |             |             |             |             |
| 4   | Account Description       | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance  | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 165 |                           |       |                    |                  |                       |           |                |             |             |             |             |             |             |
| 166 | <b>TOTAL GENERAL FUND</b> |       | 2,409,413          | 2,723,864        | (2,362,276)           | (314,441) | -12%           | 2,757,925   |             | 2,196,453   | 1,980,205   | 1,778,008   | 2,259,386   |

| A                   | B                                  | C                  | D                | E                     | F              | H              | I              | J           | K            | L           | M           | N           |
|---------------------|------------------------------------|--------------------|------------------|-----------------------|----------------|----------------|----------------|-------------|--------------|-------------|-------------|-------------|
| Account Description | Notes                              | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance       | bud to est exp | 2012 Budget    | 2011 Actual | 2010 Actual  | 2009 Actual | 2008 Actual | 2007 Actual |
| 167                 |                                    |                    |                  |                       |                |                | Powell Bill    |             |              |             |             |             |
| 168                 | <b>PARKS &amp; RECREATION FUND</b> |                    |                  |                       |                |                |                |             |              |             |             |             |
| 169                 | Materials & Supplies               |                    |                  |                       |                |                |                |             |              |             |             |             |
| 170                 | Utilities                          | 750                | 1,500            | (17)                  | (750)          | -50%           | 1,000          |             | 16           | 0           |             |             |
| 171                 | Contracted Services                | 1,000              | 1,500            | (600)                 | (500)          | -33%           | 1,000          |             | 516          | 0           |             |             |
| 172                 | (RESTRICTED) Park Land             | 250                | 1,000            | 0                     | (750)          | -75%           | 1,000          |             | 0            | 0           |             |             |
| 173                 | Recreation Programs                | 0                  | 1,000            | 0                     | (1,000)        | -100%          | 1,000          |             | 0            | 0           | 0           | 0           |
| 174                 | Donations                          | 2,000              | 5,000            | (200)                 | (3,000)        | -60%           | 5,000          |             | 2,939        | 0           | 0           | 0           |
| 175                 |                                    | 1,500              | 2,500            | 0                     | (1,000)        | -40%           | 2,500          |             |              |             |             |             |
| 176                 | <b>TOTAL P&amp;R Fund</b>          | <b>5,500</b>       | <b>12,500</b>    | <b>(817)</b>          | <b>(7,000)</b> | <b>-56%</b>    | <b>475,000</b> |             | <b>3,471</b> | <b>0</b>    | <b>0</b>    | <b>0</b>    |



| A   |                               | B     | C                  | D                | E                     | F        | H              | I           | J           | K           | L           | M           | N           |
|-----|-------------------------------|-------|--------------------|------------------|-----------------------|----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 4   | Account Description           | Notes | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 177 |                               |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 178 |                               |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 179 | <b>CITY HALL RESERVE FUND</b> |       |                    |                  |                       |          |                |             |             |             |             |             |             |
| 180 | Annual/Future Expenditures    |       | 25,015             | 25,200           | (25,015)              | 0        |                |             |             |             |             |             |             |
| 181 | TOTAL CITY HALL RESERVE       |       | 25,015             | 25,200           | (25,015)              | (185)    | -1%            | 25,200      | 0           | 0           | 0           | 0           | 0           |
| 182 |                               |       |                    |                  |                       | (185)    | -1%            | 25,200      | 0           | 0           | 0           | 0           | 0           |



| A  | B                 | C                  | D                | E                     | F         | H              | I           | J           | K           | L           | M           | N           |
|--|-------------------|--------------------|------------------|-----------------------|-----------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Account Description                              | Notes             | Proposed 2013-2014 | 2012-2013 Budget | Actual Exp. 2012-2013 | Variance  | bud to est exp | 2012 Budget | 2011 Actual | 2010 Actual | 2009 Actual | 2008 Actual | 2007 Actual |
| 222 SEWER CAPACITY RESERVE FUND                  |                   |                    |                  |                       | 0         |                |             |             |             |             |             |             |
| 223 Annual/Future Expenditures                   |                   |                    | 7,500            | (7,500)               | 5,000     | 67%            | 3,900       |             | 61,154      |             |             |             |
| 224 Transfer to W/S Fund                         |                   | 0                  | 5,000            | (5,000)               | (5,000)   | -100%          | 2,000       |             | 0           |             |             |             |
| 225 TOTAL SWR. CAP. RES. FUND                    |                   | 12,500             | 12,500           | (12,500)              | 0         | 0%             | 5,900       |             | 61,154      |             |             |             |
| 226  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 227  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 228  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 229 W/S DEBT SERVICE (Reserved Sales Tax)        |                   |                    |                  |                       | 0         |                |             |             |             |             |             |             |
| 230 T-Ville WWTP Upgrade                         |                   |                    |                  |                       | 0         |                | 498,200     |             | 498,168     | 505,911     |             |             |
| 231 Phase 2 Sewer Proj. Debt Payment             |                   |                    |                  |                       | 0         |                | 100,885     |             | 100,800     | 79,800      |             |             |
| 232 Phase 3 Sewer Proj. Debt Payment             |                   |                    |                  |                       | 0         |                | 200,000     |             | 169,997     |             |             |             |
| 233 Phase 4 A Contract 1 (ARRA Project) Stimulus |                   |                    |                  |                       | 0         |                |             |             | 17,500      |             |             |             |
| 234 Future Projects - Bond Ant Notes Phase 4     |                   |                    |                  |                       | 0         |                | 24,565      |             |             |             |             |             |
| 235  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 236 Phase 4A Contracts 2 & 3 - Sewer Proj.       | Project Completed |                    |                  |                       |           |                |             |             |             |             |             |             |
| 237 Phase 4B Old Town Proj.                      | Project Completed |                    |                  |                       |           |                |             |             |             |             |             |             |
| 238 Phase 4 B Contracts 1 & 2                    |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 239 Phase 4 C Contracts 1 & 2                    |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 240 TOTAL W/S DEBT SERVICE                       |                   | 0                  | 851,521          |                       | (851,521) | -100%          | 823,760     |             | 788,464     | 585,711.09  |             |             |
| 241  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 242  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 243 TOTAL WATER/SEWER FUND                       |                   | 1,666,973          | 1,418,727        | (1,476,362)           | 248,246   | 17%            | 1,329,460   |             | 1,153,011   | 866,128     | 134,194     | 81,981      |
| 244  |                   |                    |                  |                       |           |                |             |             |             |             |             |             |
| 245 TOTAL ANNUAL BUDGET                          |                   | 4,081,886          | 4,180,281        |                       | (98,395)  | -2%            | 4,599,075   |             | 3,352,935   | 2,846,334   | 1,912,202   | 2,341,367   |



## CITY OF TRINITY FY 2013-2014 BUDGET ORDINANCE

**BE IT ORDAINED** by the City Council of the City of Trinity, State of North Carolina:

**Section 1.** The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this City:

|                                |                    |
|--------------------------------|--------------------|
| Governing Board                | \$ 70,350          |
| Administration                 | 319,500            |
| Finance                        | 31,715             |
| Planning and Zoning            | 94,200             |
| Public Buildings               | 42,050             |
| Public Safety                  | 76,361             |
| (Law Enforcement)              |                    |
| (Fire Inspections)             |                    |
| (Animal Control)               |                    |
| Public Works Streets           | 95,000             |
| Public Works Stormwater        | 85,430             |
| Public Works Sanitation        | 429,000            |
| Economic Development           | 10,000             |
| Special Appropriations         | 73,589             |
| (A-T Chamber of Commerce)      | \$ 5,000)          |
| (Library)                      | 5,000)             |
| (Randolph County Seniors)      | 17,832)            |
| (Archdale-Trinity Family YMCA) | 20,000)            |
| (Contingency)                  | 27,757)            |
| Powell Bill Funds              | 235,160            |
| Transfers to Other Funds       | 847,058            |
| <b>TOTAL</b>                   | <b>\$2,409,413</b> |

**Section 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

|                                    |            |
|------------------------------------|------------|
| Current Year's Real Property Taxes | \$ 470,000 |
| Discount on Taxes                  | -5,300     |
| Current Year's Motor Vehicle Taxes | 43,213     |
| Prior Years' Real Property Taxes   | 4,000      |
| Prior Years' Motor Vehicle Taxes   | 6,100      |
| Penalties and Interest on Taxes    | 1,300      |

|                               |                     |
|-------------------------------|---------------------|
| Powell Bill Funds             | 210,160             |
| Interest on Powell Bill Funds | 5,000               |
| Street Assessment Receipts    | 20,000              |
| Franchise, Utilities Taxes    | 90,500              |
| Charges for Current Services  | 445,700             |
| Sales Tax                     | 1,020,670           |
| Other Revenues                | 2,500               |
| Interest on Investments       | 14,015              |
| Fund Balance Appropriation    | 56,555              |
| Transfer to City Hall Reserve | 25,000              |
| <b>TOTAL</b>                  | <b>\$ 2,409,413</b> |

**Section 3.** The following amounts are hereby appropriated in the City Hall Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014 in accordance with the chart of accounts approved for the City:

|                            |                  |
|----------------------------|------------------|
| Annual/Future Expenditures | \$ 25,015        |
| <b>TOTAL</b>               | <b>\$ 25,015</b> |

**Section 4.** It is estimated that the following revenues will be available in the City Hall Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

|                            |                  |
|----------------------------|------------------|
| Transfer from General Fund | \$ 25,000        |
| Interest on Investments    | 15               |
| <b>TOTAL</b>               | <b>\$ 25,015</b> |

**Section 5.** The following amounts are hereby appropriated in the Parks and Recreation Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014 in accordance with the chart of accounts approved for the City:

|                      |                 |
|----------------------|-----------------|
| Materials & Supplies | \$ 750          |
| Utilities            | 1,000           |
| Contracted Services  | 250             |
| Recreation           | 2,000           |
| Donations            | 1,500           |
| <b>TOTAL</b>         | <b>\$ 5,500</b> |

**Section 6.** It is estimated that the following revenues will be available in the Parks and Recreation Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

|                                 |                 |
|---------------------------------|-----------------|
| Open Space Fees                 | \$ 1,000        |
| ATM Lease                       | \$ 3,600        |
| Interest on Investments         | \$ 15           |
| Appropriation from Fund Balance | \$ 885          |
| Transfer from General Fund      | \$ 0            |
| <b>TOTAL</b>                    | <b>\$ 5,500</b> |

**Section 7.** The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore approved for the City:

|                                    |                     |
|------------------------------------|---------------------|
| Salaries & Benefits                | \$ 67,630           |
| Technical and Legal Services       | 10,000              |
| Billing Fees and Treatment Charges | 341,600             |
| Utilities                          | 46,000              |
| Materials & Supplies               | 8,000               |
| Operations and Maintenance         | 38,000              |
| Contract Repairs                   | 11,000              |
| Sewer Tap Expense                  | 7,500               |
| Tap Fee Refunds                    | 3,000               |
| Capital Construction               | 3,550               |
| Capital Outlay                     | 9,000               |
| Contingency                        | <u>27,275</u>       |
| <b>SUB-TOTAL</b>                   | <b>\$ 572,555</b>   |
| Debt Payments                      | <u>1,081,918</u>    |
| <b>Total Sewer</b>                 | <b>\$ 1,654,473</b> |

**Section 8.** It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

|  |                     |
|--|---------------------|
| Billing Receipts                           | \$ 450,000          |
| Inspection Fees                            | 200                 |
| Tap Fees                                   | 65,000              |
| Interest on Investments                    | 550                 |
| Liens and Assessments                      | 250                 |
| Future Asset Reserves                      | 17,334              |
| Transfer From General Fund                 | 56,555              |
| Appropriation from ST Retained Earnings    | 299,081             |
| Sales Tax Transfer from General Fund (75%) | <u>765,503</u>      |
| <b>TOTAL</b>                               | <b>\$ 1,654,473</b> |

**Section 9.** The following amounts are hereby appropriated in the Sewer Capacity Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore approved for the City:

|                              |                  |
|------------------------------|------------------|
| Transfer to Water/Sewer Fund | \$ 0.00          |
| Annual/Future Expenditures   | <u>12,500</u>    |
| <b>TOTAL</b>                 | <b>\$ 12,500</b> |

**Section 10.** It is estimated that the following revenues will be available in the Sewer Capacity Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

|                        |                  |
|------------------------|------------------|
| Capacity Fees          | \$ 12,000        |
| Interest on Investment | <u>500</u>       |
| <b>TOTAL</b>           | <b>\$ 12,500</b> |



**Section 11.** There is hereby levied a tax at the rate of 10 cents (\$0.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2013, for the purpose of raising the revenue listed "Current Year's Real Property Taxes" and "Current Year's Motor Vehicle Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$547,481,901 and an estimated rate of collection of 96%.

**Section 12.**

The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- She may transfer amounts up to \$1,000 between objects-of-expenditure within a department with an official report on such transfers at the next regular meeting of the City Council.
- She may transfer amounts up to \$1,000 between departments within the same fund with an official report on such transfers at the next regular meeting of the City Council
- She may not transfer amounts between funds nor from any contingency appropriations within a fund.

**Section 13.** Copies of the Budget Ordinance shall be furnished to the Finance Officer for direction in the performance of her duties.

Adopted by the City Council of the City of Trinity, North Carolina upon a motion by Council

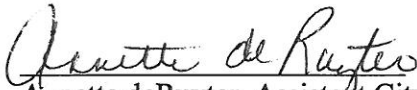
Member Ayers, seconded by Council Member

Lambeth on this the 18th day of June, 2013. The vote was recorded

as 7 yes, 1 no, with 00 absent.

  
Carlton Boyles, Mayor

Attest:

  
Annette deRuyter, Assistant City Clerk

